

A KOTUN YANKI TA BIRNINCOLUMBIA NA KASAR AMIRKA

Sashen Kwato Dukiya da Sama-da-fadin Kudade

Sashen Binciken Laifuka

Ma'aikatar Shari'a ta Amirka

Lamba 1400, Titin New York, Arewa maso Yamma, Hawa na10,  
Birnin Washington, DC 20005,

Mai Kara,

DUKAN DUKIYAR DAKE CIKIN ASUSUN AJIYAR KUDADE MAI LAMBA  
80020796, DA SUNAN KAMFANIN DORAVILLE PROPERTIES  
CORPORATION,DAKE BANKIN DEUTSCHE BANK  
INTERNATIONAL,LIMITED NA BIRNIN JERSEY, A TSIBIRIN CHANNEL,  
DA

DUKAN WATA BUKATA KO ALFARMA KO DUKIYAR DA AKA GANO A  
NAN;

DUKAN DUKIYAR DAKE CIKIN ASUSUN AJIYAR KUDADEN MAI  
WANNAN LAMBAR DAKE DA SUNAN MOHAMMED A ASUSUN AJIYA  
NA BAKIN HSBC(JERSEY) LIMITED

DA

DUKAN WATA BUKATA DA ALFARMA KO DUKIYAR DA AKA GANO A  
NAN;

DUKAN DUNIYAR DAKE CIKIN ASUSUN AJIYAR KUDADE MAI LAMBA  
223405880IUSD,

DA SUNAN KAMFANINRAYVILLEINTERNATIONAL, A . BANQUE A,

DA

DUKAN DUNIYA DA ALFARMA KO DUKIYAR DA AKA GANO A NAN;  
DUKAN DUNIYAR DAKE CIKIN ASUSUN AJIYA MAI WATA LAMBA, DA  
SUNAN KAMFANIN STANDARD ALLIANCE FINANCIALSERVICES  
LIMITED A BANQUE A, DA

DUKAN BUKATA DA ALFARMA KO DUNIYAR DA AKA GANO A NAN;  
A KARKASHIN HATIMI

DUKAN DUNIYAR DAKE CIKIN ASUSUN AJIYAR KUDADE MAI LAMBA  
100130688 DA 100138409, DA SUNANMECOSTA SECURITIES, INC., DAKE  
STANDARD BANK LIMITED NA BIRNIN LONDON

DA

DUKAN BUKATA KO ALFARMA KO WATA DUNIYAR DA AKA GANO A  
NAN;

DUKAN DUKIYAR DAKE A KAMFANIN HSBC LIFE(EUROPE) LIMITED,  
WANDA AKA FI SANI A DA DAKE DA ASUSUN AJIYAR KUDADE MAI  
LAMBA 37060762 DA SUNAN MOHAMMED DAKE KAMFANIN MIDLAND  
LIFE INTERNATIONAL LIMITED

DA

DUKAN BUKATA DA ALFARMA KO DUNIYAR DA AKA GANO A NAN;  
DUKAN DUKIYAR DAKE ASUSUN AJIYAR KUDADE MAI LAMBA  
38175076, DA SUNAN MOHAMMEDSANI A BAKIN HSBC PLC,

DA

DUKAN BUKATA DA ALFARMA KO DUNIYAR DA AKA GANO A NAN;  
DUKAN JARIN DUKIYAR DAKE KAMFANIN BLUE HOLDING (1)PTE.  
LTD., A MADADI KO AKA GANO TANA HANNUN KAMFANIN RIDLEY  
GROUP LIMITED,

DA/KO

GIDAUNIYAR KAMFANIN RIDLEY TRUST DAKE KAMFANIN J.O.  
HAMBROINVESTMENT MANAGEMENT LIMITED

DA

DUKAN BUKATA DA ALFARMA KO DUKIYAR DA AKA GANO A NAN;  
DUKAN DUKIYAR DAKE CIKIN HANNUN JARIN KAMFANIN BLUE  
HOLDING (2)PTE. LTD., A MADADI KO AKA GANO A CIKIN KAMFANIN  
RIDLEY GROUP LIMITED,

DA/KO

GIDAUNIYAR RIDLEY TRUST DAKE KAMFANIN J.O.  
HAMBROINVESTMENT MANAGEMENT LIMITED

DA

DUKAN BUKATA DA ALFARMA KO DUKIYAR DA AKA GANO A NAN;  
DUKAN DUKIYAR DAKE CIKIN HANUN JARIN KAMFANIN BLUE  
HOLDING (1)PTE. LTD., A MADADI KO AKA GANO A CIKIN KAMFANIN  
RIDLEY GROUP LIMITED,

DA/KO

GIDAUNIYAR RIDLEY DAKE KAMFANIN JAMES HAMBRO& PARTNERS  
LLP DA DUKAN BUKATA DA ALFARMA KO DUKIYAR DA AKA GANO A  
NAN;

DUKAN DUKIYAR DAKE CIKIN KAMFANIN BLUE HOLDING (2)PTE.  
LTD., A MADADI KO AKA GANO A CIKIN KAMFANIN RIDLEY GROUP  
LIMITED,

DA/KO

GIDAUNIYAR RIDLEY DAKE KAMFANIN JAMES HAMBRO& PARTNERS  
LLP DA DUKAN BUKATA KO ALFARMA KO DUKIYAR DA AKA GANO A  
NAN;

KAMFANIN DORAVILLE PROPERTIES CORPORATION, WAN  
KAMFANIN KASAR INGILA MAI SUNA VIRGIN ISLANDS, TARE DA  
KADDARORIN DA AKA GANO A NAN;

KAMFANIN MECOSTA SECURITIES, INC., DAKE WANI KAMFANIN KASAR INGILA MAI SUNA VIRGIN ISLANDS CORPORATION, TARE DA DUKAN KADDARORI DA DUKIYOYIN DA AKA GANO A NAN;  
KAMFANIN RAYVILLE INTERNATIONAL, S.A., WANI KAMFANIN KASAR INGILA MAI SUNA VIRGIN ISLANDS CORPORATION, TAARE DA KADDARORI DA DUKIYOYIN DA AKA GANO A NAN;  
KAMFANIN RIDLEY GROUP LIMITED, WANI KAMFANIN DAKE KASAR INGILA MAI SUNA VIRGIN ISLANDS CORPORATION, TARE DA KADDARORINSA DA DUKAN DUKIYOYIN DA AKA GANO A NAN;  
DA

KAMFANIN HADA-HADAR KUDADE NA ALLIANCE FINANCIALSERVICES LIMITED, WANI KAMFANIN KASAR INGILA DAKE KAMFANIN VIRGINISLANDS CORPORATION, TARE DA KADDARORINSA DA DUKAN DUKIYOYIN DA AKA GANO A NAN,  
DA MAI KARA KE NEMAN DA A KWATO MASA KAMAR *KYAFTA WAR IDANU*.

Sai kuma wanda ya kai kara, Kasar Amirka, ta hannun masu gabatar da kararrakin da aka ambata, da kuma zarge-zargen da aka yi, bisa ga bayanai da kuma imanin da aka yi, kamar haka:

## I. GABATARWA

Wannan al'amari, kamar *Kyaftawar idanu*, wajen kwato daukacin dukiyoyi, da kudaden da suka zarce dolar Amirka miliyan 500, na wadansu kaddarorin da aka yi sama-da fadi da su, a duniya, wajen aiwatar da almundahanarsu, a Nijeriya, a lokacin mulkin sojan da gwamnatin Janar Sani Abacha da dansa Mohammed Sani Abacha, da dan korensu, Abubakar Atiku Bagudu, da sauran almubazzarancin, da barna da zamba da kwacen daruruwan miliyoyin dolar Amirka, daga gwamnatin Nijeriya da sauran mutane, ciki har da ta hannun wadansu laifuka, uku, da aka yi bayani, a nan. Daga bisani, sun kwashe, sun kuma yi sama-da-fadin dukan wannan ganimar satar, ta wata kafar da ta shafi Kasar Amirka. Wadsanda aka kai karar, za su rabu da wannan dukiyar kudaden da aka yi sama-da-fadin da su, kamar kyaftawar idanu, bisa aikata laifin da aka yi, na karya dokar Kasar Amirka.

2. Kamar yadda aka yi zargi, a daya daga cikin almundahanar, Janar Abacha, tare da Mohammed Sani Abacha, da Bagudu, da sauransu, sun yi wayon almubazzarantar da dukiyar jama'a, da ta kai dubban miliyoyin dolar Amirka, daga Babban Bankin Nijeriya, (CBN), inda aka yi karyar cewa kudaden na da muhimmanci ga harkokin tsaron kasa. Bayan da aka sa Bankin na CBN ya bayar da wadannan kudade, mafi yawa, a tsaba, sai Janar Abacha da Bagudu, suka kwashe kudaden zuwa kasashen waje, ciki har da cibiyoyin hada-hadar kudade na Kaaar Amirka ("Kasafin Kudaden Tsaro"). A wata almundahanar kuma, Janar

Abacha da ministan kudafe, Anthony Ani, sun sa gwamnatin Nijeriya ta sayi hannuwan jarurukan basussukan da ba su da riba, da tsadar masifa, daga kamfani mallakar Bagudu da Mohammed Abacha,inda aka samu ganimar fiye da dolar Amirka miliyan 282, ga shi Mohammed Abacha da Bagudu, ta hannun wata hada-hadar kudaden Kasar Amirka ("Almundahanar Sayen Basussuka"). A karshe, a almundahana, ta uku, an yi zargin cewa, Janar Abacha da makarrabansa, sun kwace fiye da dolar Amirka miliyan guda, daga hannun wani kamfanin Kasar Faransa da reshensa dake Nijeriya, dangane da biyan kudaden kwangilar gwamnati ("Kwace").

3. An kuma kwashe wannan ganimar Almundahanar Kudaden Tsaron, zuwa ciki da wajen Kasar Amirka, wadda ta saba wa dokar Kasar Amirka, aka kuma zuba ta cikin asusun ajiyar kudafe, dake Birnin London, inda aka yi amfani da su, wajen sayen daruruwan miliyoyin dolar Amirka, da aka mayar zuwa hannuwan jarurukan Nijeriya. Hannuwan jarurukan sun samar da miliyoyin dolar Amirka, daga cikin ruwan da aka biya, ta hannun Bankin Citibank, dake Birnin New York, wanda kuma Kasar Amirka ta yi wa lamuni; a karshe, azzaluman sun ranto kudaden ne daga Nijeriya, ba tare da karin ko sisi ba, amma suka samu wannan gagarumar ribar. A 2007, an narkar da wadannan hannuwan jarurruka, aka ajiye dukan kudaden da aka samu daga sayar da hannuwan jarurukan, tare da ribar da aka samu, daga Sayen Basussukan da Kwacen, a asusun ajiyar kudaden wadanda aka kai kara, inda aka yi amfani da kamfanoninsu, da kuma ta hannun hada-hadar kudaden Kasar Amirka, kamar yadda aka bayyana, a nan. An yi wa wadanan kamfanonin rajista ne, a Tsibirin Virgin Islands, na Kasar Ingila, sai kuma aka bubbude asusun ajiyar kudaden da kamfanonin sayen hannuwan jarurukan, da sauran kaddarorin wadanda ake tuhumar, a kasashen Ingila da Faransa da kuma Birnin Bailiwick, na Jersey.

## II. WADANDA AKE TUHUMA A KAMARKYAFTA WAR IDANU

4. Bisa ga wannan karar, Kasar Amirka, ta nemi da a kwace dukan wadannan dukiyoyin, da bukatun dake cikin wadannan kaddarori, kamar haka:

(a) Dukan kaddarorin dake cikin asusun ajiyar kudafe mai lamba 80020796, da sunan Kamfanin Doraville Properties, dake Bankin Deutsche Bank International Limited, a Birnin Bailiwick, na Jersey, da kuma dukan bukatu da alfarma da dukiyoyin a aka gano a nan. An kiyasta wadannan dukiyoyi a kan dolar Amirka miliyan 287;

(b) Dukan kaddarorin dake cikin asusun ajiyar kudafe dake da sunan Mohammed Sani, a Gidauniyar HSBC Fund Administration (Jersey) Limited, dake Birnin Bailiwick, na Jersey, da dukan bukatu da alfarma, ko dukiyoyin da aka gano a nan.

An kiyasta wadannan dukiyoyin a kan dolar Amirka miliyan guda;

- (c) Dukan kaddarorin dake cikin asusun ajiyar kudafe mai lamba 223405880IUSD, da sunan Kamfanin International, S.A., at Banque SBA, dake Birnin Paris, na Kasar Faransa, da dukan bukatu da alfarma ko dukiyoyin da aka gano a nan. An kiyasta dukiyoyin, a wancan lokacin, a kan dolar Amirka miliyan daya;
- (d) Dukan kaddarorin dake cikin asusun ajiyar kudafe mai lamba 223406510PUSD, mai sunan Kamfanin Standard Alliance Financial Services Limited, dake Bankin BanqueSBA, na Birnin Paris, a Kasar Faransa, da dukan bukatu da alfarma ko dukiyoyin da aka gano, a nan. An kiyasta wadannan dukiyoyin, a wancan lokacin, akan kusan dolar Amirka miliyan daya;
- (e) Dukan kaddarorin dake cikin asusun ajiyar kudafe mai lambobi 100130688 da 100138409, mai sunan Kamfanin Mecosta Securities, dake Bankin Standard Bank, na Kasar Ingila, da dukan bukatu da alfarma, ko dukiyoyin da aka gano, a nan. An kiyasta wadannan dukiyoyin, a wancan lokacin, a kan kusan fan ta Kasar Ingila, miliyan 21, da dubu 700;
- (f) Dukan kaddarorin ake cikin Kamfanin HSBC Life (Kasar Turai), wanda, a da, yake da lambar asusun ajiyar kudafe 37060762, mai sunan Mohammed Sani, dake Kamfanin Midland LifeInternational Limited, da dukan bukatu da alfarma, ko dukiyoyin da aka gano, a nan;
- (g) Dukan kaddarorin dake cikin asusun ajiyar kudafe mai lamba 38175076, da sunan Mohammed Sani, dake Bankin HSBC Bank, da dukan bukatu da alfarma, ko dukiyoyin da aka gano, a nan. An kiyasta wadannan dukiyoyi, a wancan lokacin, a kan kusan dolar Amirka miliyan daya da dubu 600;
- (h) Dukan kaddarorin dake da sunan Kamfanin Blue Holding (1) Pte. Ltd., a madadi ko wanda aka gano ya zuwa KamfaninRidley Group Limited da/ko Gidauniyar Kamfanin Ridley Trust, dake Kamfanin J.O. Investment Management Limited, dake Kasar Ingila, da dukan bukatu da alfarma, ko dukiyoyin da aka gano, a nan. An kiyasta wadannan dukiyoyi, a wancan lokacin, a kan kusan kudaden Yuro miliyan shida da dubu 806 da 900;
- (i) Dukan kaddarorin dake amsa sunan Kamfanin Blue Holding (2) Pte. Ltd., a madadi, ko a aka gano, da sunan Kamfanin Ridley Group Limited da/ko Asusun Ridley Trust, dake Kamfanin J.O.Hambro Investment Management Limited, a Kasar Ingila, da dukan bukatu da alfarma, ko dukiyoyin a aka gano, a nan. An kiyasta su a wannan lokacin.
- (j) Dukan kaddarorin dake amsa sunan Kamfanin Blue Holding; (1) Pte. Ltd., a madadi ko aka gano da sunan Kamfanin Ridley Group Limited da/ko Asusun Ridley Trust, dake Kamfanin James Hambro & Partners LLP, a Kasar Ingila, da dukan bukatu da alfarma, ko dukiyoyin da aka gano, a nan. An kuma yi kiyasin wadannan dukiyoyin;
- (k) Dukan dukiyoyin da aka samu da sunan Kamfanin Blue Holding (2) Pte. Ltd., a madadi ko aka gano da sunan Kamfanin Ridley Group Limited da/ko Asusun

Ridley Trust,dake Kamfanin James Hambro & Partners LLP, a Kasar Ingila, dadukan bukatu da alfarma, ko dukiyoyinda aka gano, a nan. An kiyasta dukiyoyin, a kan Yuro miliyan shida da dubu 962, da 996, da digo 26;

(1) Kamfanin Doraville Properties Corporation, wani kamfanin da aka yi wa rajista, a Tsibirin British Virgin Islands, tare da dukan dukiyoyinsa, da kuma dukan kaddarorin da aka gano, a nan;

(m) Kamfanin Mecosta Securities, Inc., wani kamfanin da aka yi wa rajista, a Tsibirin British Virgin Islands, tare da dukan kaddarorinsa da kuma dukiyoyin da aka gano, a nan;

(n) Kamfanin Rayville International, SA, wani kamfanin da aka yi a rajista, a Tsibirin British Virgin Islands, tare da dukan kaddarorinsa da kuma dukan dukiyoyin da aka gano, a nan;

(o) Kamfanin Ridley Group Limited, wani kamfanin da aka yi wa rajista a Tsibirin British Virgin Islands, tare da dukan kaddarorinsa da dukan dukiyoyin da aka gano, a nan;

(p) Kamfanin Standard Alliance Financial Services Limited, wani kamfanin da aka yi wa rajista, a Tsibirin British Virgin Islands, tare da dukan kaddarorinsa da dukan dukiyoyin da aka gano, a nan.

### III. WURI DA SAURARON KARA

5. Wannan kotun na da hurumin kan wannan karar. Bisa ga Sashen Doka ta 28, kananan sakin layi na 1345da 1355(a), da Sashe na18 U.S.C. karamin sakin layi na 981(a)(1)(A).

6. Wannan kotun, tana da hurumin sauraren wannan karar, kamar *Kyaftawar idanu*, dangane da dukiyoyin wadanda aka ambata.Bisa sassa 28 U.S.C. karamin sakin layi na 1345 da 1355(a).

7. Wurin sauraren karar, ya dace, da wannan yankin, domin dukiyoyin da aka ambata, na wadanda ake karar, suna wadannan kasashen ne. Bisa dokar ta 28 U.S.C.

### IV. TABBATATTUN ZARGE-ZARGE

A. Manyan Masu Laifi –Janar Abacha, da makarrabansa, da kaddarorin kamfanoninsu.

8. *Janar Sani Abacha* hafsan soja ne, a Nijeriya, wanda ya hau mulkin Shugaban Kasar Jumhuriyar Tarayyar Nijeriya, ta hanyar juyin mulkin watan Nuwamba. Ya rike mukamin Shugaban Kasa, har lokacin da ya rasu, a ranar 8 ga watan Yuni. Kafin ya hau kujerar ta shugaban kasa, ya rike mukamin Babban Hafsan Sojoji, (1985-1989), da Shugabancin Taron Manyan Hafsohi, (1989-1990), kuma Ministan Tsaro (1990-1993). Kamar yadda aka bayyana, a nan, Janar Abacha, ya hada baki da wadansu, wajen sata da zambar daruruwan miliyoyin dolar Amirka, daga Nijeriya, da yin kwace ga wadansu, dake son yin kasuwanci a Nijeriya, da



15. *David Umaru*, shine lauya, kuma abokin hulsar iyalan Abacha. An samu Umaru, tsamo-tsamo, wajen hada bakin da wadsansu, kan kwashe ganimar da aka kwace daga kamfanonin dake son yin harkar kasuwanci a Nijeriya, ciki har da abinda aka bayyana game da masu Rukunin Kamfanonin Gine-gine na Kasar Faransa.

16. An yi wa kamfanin da aka kai kara, Doraville Properties Corporation (Doraville), rajista ne, ranar 2 ga watan Yuli, kuma Bagudu ne darektansa, kuma mai sanya hannu, a dukan asusun ajiyar kudsadensa, dake Bankin Deutsche Bank AG da kuma Bankin Deutsche Bank International Limited (Jersey).

17. An kuma yi wa kamfanin *Eagle Alliance International Limited (Eagle Alliance)*, rajista, a Kasar Ireland, ranar 9 ga watan Agusta, kuma Bagudu ne ke sanya hannun asusun ajiyar kudsadensa, dake kasashen Australia da New Zealand (ANZ), da kuma Grindlays, dake Birnin London, na Kasar Ingila, da kuma Kamfanin Goldman Sachs & Co. na Birnin Zurich, na Kasar Switzerland. Kamar kuma yadda aka bayyana, an mayar da kaddarorin kamfanin na Eagle Alliance zuwa Kamfanin MecostaSecurities, Inc.

18. An kuma yi rajistar kamfanin *Harbour Engineering and Limited (Harbour Engineering)*, a Tsibirin British Virgin Islands. Bagudu ne kuma, ke sanya hannu a asusun ajiyar kudsaden kamfanin dake Bankin Banque A in Paris.

19. An kuma yi rajistar kamfanin Mecosta Securities, Inc. (Mecosta), a Tsibirin British Virgin Islands, ranar 9 ga watan Oktoba, kuma Bagudu ne ke sanya hannu a asusun ajiyar kudsade, da sunan kamfanin na Mecosta. Dake ANZ (London); da Bankin Standard Bank, na Birnin London, a Kasar Ingila, watau (Standard Bank); da Bankin CreditIndosuez, na Birnin London, Kasar Ingila; da Kamfanin Goldman Sachs, na Birnin Zurich, dake Kasar Switzerland; da Bankin Banque Baring Brothers, na Birnin Geneva, dake Kasar Switzerland.

20. An yi wa kamfanin *Morgan Procurement Corporation (Morgan Procurement)*, rajista a Tsibirin British Virgin Islands, ranar 24 ga watan Janairu, Bagudu kuma ne, mai sanya hannu, a asusun ajiyar kudsaden kamfanin, har hudu, dake Bankin Union Bank of Nigeria, na Birnin London, a Kasar Ingila.

21. An yi wa kamfanin Rayville International, rajista a Tsibirin British Virgin Islands. Bagudu ne kuma ke sanya hannu, a asusun ajiyar kudsaden kamfanin mai lamba 223405880IUSD, dake Bankin Banque SBA, na Birnin Paris.

22. Kamfanin Indosuez Trust Services Limited ne, ya kirkiro da asusun *The Ridley Trust*, a bisa umurnin Bagudu, aka kuma yi ma sa rajista, a garin Guernsey, na Tsibirin Channel Islands, ranar 22 ga watan Satumba. Asusun na *The Ridley Trust*, shine wanda ya fi kowa yawan jarurruka, a rukunin kamfanonin na Ridley Group. Bagudu kuma ya fi kowa yawan amfana da asusun na *Ridley Trust*.

23. An yi wa rukunin kamfanonin Ridley Group Limited (Ridley Group), rajista, a Tsibirin British Virgin Islands, ranar 10 ga watan Yunin 1997.

24. An yi wa kamfanin Standard Alliance Financial Services Limited (Standard Alliance), rajista, a Tsibirin British Virgin Islands. Bagudu kuma ne, mai sanya hannu a asusun kudaden kamfanin, mai lamba 223406510PUSD, da sunan Bankin Standard Alliance at Banque SBA.

B. Almundahanar Kudaden Harkokin Tsaro

25. Daga tsakanin watan Janairun 1994 da watan Yunin 1998, Janar Sani Abacha, da Mai Bayar Da Shawarar Harkokin Tsaro, Gwarzo, da sauransu, sun sati fiye da dolar Amirka miliyan dubu biyu, daga Nijeriya, ta hanyar zamba da gabatar da takardun karyar cewa za a yi amfani da kudaden ne, wajen harkokin tsaron kasa. Kamar yadda aka bayyana, Janar Abacha da Gwarzo, sun gabatar da wasikun karya, game da harkokin tsaro, inda suka umurci da a karbo kudade daga Babban Bankin CBN, abinda suka kira "kudaden tsaro", wadda aka mayar abinda gwamnonin Nijeriya ke karbar kasafin gudanar da harkokin tsaro. Maimakon kuma yin amfani da kudaden a harkokin na tsaro, an fitar da kudaden da aka sata, zuwa wajen Nijeriya, aka zuba su a asusun da Janar din, tare da makarrabansa suka mallaka, ciki har da Mohammed Abacha da Bagudu.

i. Almubazzarancin fiye da dolar Amirka miliyan dubu biyu daga Babban Bankin Nijeriya

26. Domin satar dukiyar jama'a, daga Nijeriya, mai bayar da shawarar harkokin tsaro, Gwarzo, bisa umurnin Janar, yakan rubutu shafi daya zuwa biyu, na wasika, zuwa ga Janar Abacha, inda yake bukatar miliyoyin dolar Amirka, da fan-fan na Kasar Ingila da kuma nairar Nijeriya, domin wai magance abinda aka ganin na "gaggawa" ne, da zai yi barazana ga harkokin tsaron Nijeriya. Janar Abacha ke sanya hannu, a kan kowace wasika, wadda ke nuna amincewa da fitar da kudaden, kamar yadda aka bukata. Ana kuma aikewa da wasikar zuwa Babban Bankin CBN, dake Nijeriya, shi kuma Babban Bankin na CBN ya bi umurni, a fitar da tsabar kudaden, ko kuma cekin matafiya (travellers' Cheque), kamar yadda aka bayar da umurni, ko kuma a aike da kudaden, inda ake so, kai-tsaye.

27. Yin amfani da irin wadannan wasiku, na kudaden tsaro, daga Babban Bankin na CBN, ya saba wa abinda Babban Bankin na CBN, ya bayyana, da ya "saba wa harkokin gwamnatin" Nijeriya. Hanyar kwarai ita ce, ministan kudade ya gabatar da bukatunsa, a kuma amince kowace bukata, yadda ya kamata, a kasafin kudaden Nijeriya. Fitar da kudaden ya saba wa doka, kamar yadda ministan kudaden da babban akanta-janar ke amince wa, kuma ba ta a cikinsharuddsan kasafin kudaden Nijeriya.

28. An rubuta fiye da wasikun neman kudaden tsaron fiye da 60, wadanda Janar Abacha ya sanya wa hannu, wanda babu wadda ba a dfauki kudaden jama'a da ita ba, daga baitulmalin Nijeriya, ta hannun Babban Bankin CBN.





(ii) A kuma ranar 5 ga watan Nuwambar 1995, Bagudu ya kwashe dolar Amirka miliyan shida, daga cikin wani asusun ajiyar kudaden kasashen waje, dake Bankin Union Bank, na Nijeriya, ya zuwa wadsansu asusun ajiyar kudaden na Bankin Barclays Bank, dake Birnin New York, ya zuwa kuma asusun ajiyar kudaden dake ANZ, a Birnin (New York), da kuma na Eagle Alliance, dake ANZ, duk a Birnin (London). Wannan dolar Amirka miliyan shida, kuma ta kasance a cikin asusun ajiyar kudaden na Eagle Alliance, a cikin watan Nuwambar.

(iii) A kuma ranar 3 ga watan Janairu, Bagudu ya kwashe wadsansu kudaden, har dolar Amirka dubu 320, daga Bankin Inland Bank, na Nijeriya, ya zuwa wadsansu wuraren ajiyar kudaden dake Bankin Morgan Guaranty Trust Bank, na Birnin New York, da kuma wani wurin ajiyar kudaden, dake ANZ a Birnin (New York), domin biya a asusun ajiyar kudade na wuraren ajiyar kudade dake Eagle Alliance da kuma ANZ, na Birnin (London).

(b) A tsakanin watannin Agusta da na Nuwamba, akalla, Alhaji Ahmadu Daura, wanda abokin huldsar Mohammed Abacha ne, ya kwashe, ko ya bayar da umurnin da a kwashe ganimar kudade har dolar Amirka miliyan bakwai da dubu 200, daga asusun Zambar Kudaden Tsaro, an mayar da su zuwa wurin ajiyar kudade dake Eagle Alliance da kuma na ANZ, dake Birnin (London). Wadsannan kudaden sun hada da kudaden da aka dsauko daga Babban Bankin Nijeriya, CBN, a matsayin tsabar kudade da kuma cek na matafiya, watau (traveler's cheques). Da farko an ajiyar kudaden ne, a asusun ajiyar Alhaji Daura, dake Bakin Trust Bank, na Nijeriya, dake Birnin London, sai kuma aka kwashe zu zuwa asusun ajiyar kudade na Eagle Alliance, dake ANZ, a Birnin (London).

(c) Bugu da kari, an kwashe ganimar kudaden na Zambar Kudaden Tsaro, har dolar Amirka miliyan 20, daga asusun da ake ajiyarsu, ya zuwa asusun ajiyar kudaden kasashen waje, na Bankin Inland Bank, na Nijeriya, dake Bankin Commerzbank AG, na Birnin London, aka kuma fita da su, ya zuwa asusun ajiyar kudade na Bankin Credit Lyonnais, dake Birnin New York, domin ajiye su, a asusun ajiyar kudade mai lamba 223405880IUSD, dake amsa sunan Bankin Rayville at Banque SBA, na Birnin Paris.

(d) A kuma cikin watan Yuli, an sake kwashe wata ganimar Zambar Kudaden Tsaron, har dolar Amirka miliyan 10, daga Asususn Ajiyar Kudaden Zambar ta Tsaro, dake asusun ajiyar kudaden kasashen waje, na Bankin Inland Bank, na Nijeriya, dake Bankin Commerzbank AG, na Birnin London, ya zuwa Bankin Credit Lyonnais, dake Birnin New York, aka kuma ajiye su, a wani asusun ajiyar kudaden, mai amsa sunan kamfanin Harbour Engineering, dake Bankin Banque SBA, na Birnin Paris.

(e) A tsakanin watan Nuwamba da watan Janairu, an kara kwashe wata ganimar ta dolar Amirka miliyan 59, daga Asusun Zambar Kudaden Harkokin Tsaron, ya

zuwa Kasar Amirka, domin ajiyewa, a asusun ajiyar kudaden dake amsa sunan bankin Mecosta at Standard Bank, na Birnin London, kamar haka:

- (i) Da farko an kwashe dolar Amirka miliyan 59, daga Bankin Inland Bank, na Nijeriya, ya zuwa babban bankin CBN;
- (ii) Na biyu kuma, an ajiyar kudaden a babban bankin CBN, ya zuwa asusun ajiyar kudaden kasashen waje, na bankin Inland Bank, na Nijeriya, ya zuwa wani asusun ajiyar kudaden na bakin Citibank dake Birnin (New York);
- (iii) Na uku, an kwashe kudaden dake bakin Citibank, na Birnin (New York), ya zuwa wani asusun dake Bankin Barclays Bank, na Birnin New York; sai kuma
- (iv) Na hudu, an kwashe kudaden daga Bankin Barclays, na Birnin New York, ya zuwa wani asusun na Mecosta, dake bankin Standard Bank.

Bugu da ḫari, akwai wata ganimar ta dolar Amirka miliyan 24, da aka kwashe, ba bisa ḫa'ida ba, daga Asusun Zambar Kudaden Harkokin Tsaron, ya zuwa Kasar Amirka, domin ajiyewa, a asusun ajiyar kudaden dake amsa sunan kamfanin Mecosta, a Bankin Standard Bank.

#### C. Zambar Sayen Bashi

i. Masu aikata laifin, sun damfari Nijeriya fiye da dolar Amirka miliyan 282, inda aka sa Nijeriya ta sake sayen Basussukan Gwamnati, da muguar tsada.

36. Mohammed Abacha, da Bagudu, da kuma wadansu, sun zambaci Nijeriya fiye da dolar Amirka miliyan 282, inda suka sa gwamnatin Nijeriya ta rubanya sake sayen bashin da ake bin Nijeriyar, idan har za a sayi bashin ne, a kasuwar da ta dace, daga wadansu kamfanoni.

37. Hukumar Inganta Karafa ta Nijeriya (wadda mallakar gwamnatin Nijeriya ce, da kuma aka fi sani da suna Kamfanin Karafa na Ajaokuta), ta sanya hannu a kan wata yarjejeniya da Kamfanin Tiajpromexport (TPE), na Kasar Russia, domin gina masana'antar sarrafa karafa, a Nijeriya, a kan kudaden Kasar Jamus, watau ducmak miliyan dubu biyar 5. Gwamnatin Nijeriya ta amince da ta bai wa kamfanin na TPE, lamunin bashin dolar Amirka miliyan dubu biyu, domin aiwatar da aikin ginin.

Gwamnatin Nijeriya kuma, ta dakatar da biyan wadannan basussuka, domin wata 'yar gardamar da ta taso tsakaninta da Kamfanin TPE. Shi kuma Kamfanin na TPE, sai ya dakatar da aikin ginin masana'antar sarrafa karafan, ita kuma Nijeriya, ta kasa biyan sauran lamunin bashin.

39. Daga bisani, Bagudu ya gano, a wata kwangilarsa da kamfanin ANZ, na Birnin (London) cewa, kamfanin na TPE, na bukatar sayar da wannan bashin. Ma'aikatan kamfanin na ANZ, dake Birnin (London), sun fada wa Bagudu cewa, suna da wani abokin huldsar dake son ya sayar da bashin wani kamfani (a wannan karon kamfanin Mecosta ne). daga bisani sai aka gane cewa, ai Kamfanin Hukumar Jiragen Ruwa ne, na Kasar Liberia, mai suna Parnar.



(i) A ranar 15 ga watan Afrilun 1997, babban bankin na CBN, ya biya dolar Amirka miliyan 141, da dubu 253, da 333 (wanda yake daidai da ducmak na Kasar Jamus miliyan 243), a asusun bankin Citibank, na Birnin (New York), ga Kamfanin Goldman Sachs, dake Birnin Zurich, na Kasar Switzerland, domin ajiyewa da sunan kamfanonin Eagle Alliance da kuma Morgan Procurement.

(ii) A ranar 22 ga watan Afrilun 1997, babban bankin na CBN, ya biya kudade (misalin ducmak na Kasar Jamus miliyan 243), a asusun ajiyar kudaden bankin Citibank, na Birnin (New York), ga Kamfanin Goldman Sachs, na Birnin Zurich, na Kasar Switzerland, domin ajiyewa a asusun kudaden kamfanin Mecosta, amma, maimakon haka, sai aka ajiye kudaden, a asusun ajiyar kamfanin Eagle Alliance.

46. Daga bisani, jami'an kamfanin Goldman Sachs, sun fada wa Bagudu da Mohammed Abacha cewa, bankin zai yanke hulda da su, bisa ga wannan al'amari, dangane da inda kudaden ke shiga asusun ajiyar kudaden na kamfanonin Eagle Alliance da Morgan Procurement. Asakamako haka, Bagudu da Mohammed Abacha sai suka dsauko tsabar kudade da kuma kaddarori, na kimanin dolar Amirka miliyan 202, da dubu 300, daga asusun ajiyar kudaden kamfanin na Goldman Sachs, dake Birnin Zurich, ya zuwa asusun ajiyar kudaden kamfanin Mecosta, dake Bankin Banque Baring Brothers, dake Birnin Geneva, na kasar ta Switzerland, suka kuma kawo tsabar kudade da kaddarori, na misalin dolar Amirka miliyan 90, daga asusun ajiyar kudaden kamfanin Morgan Procurement, zuwa asusun ajiyar kamfanin Mecosta, dake bankin Credit Agricole Indosuez, na Birnin London.

47. A cikin watan Fabrairu, jami'an bankin Banque Baring Brothers sun fada wa Bagudu dan Mohammed Abacha cewa, bankin zai yanke duk wata hulda da kamfanin na Mecosta, saboda karyar da Bagudu da Mohammed Abacha suka yi, game da kafar da suke samo kudaden. Bagudu da Mohammed, sun yi wa bankin na Banque Baring Brothers karyar cewa, kudaden na masana'antar mai da gas ne.

48. Daga bisani Bagudu da Mohammed Abacha sun tankari Kamfanin DBIL dake Birnin Jersey. Jami'an na kamfanin DBIL, sun bayar da amsa game da wannan karya ta Bagudu da Mohammed Abacha, cewa, wadannan takardun na bogi, halattatu ne, daga kudaden kamfanin Mecosta, suka kuma bayar da shawarar da aka bude ma su asusun ajiyar kudade, da sunan kamfanin Mecosta. Alal misali, Bagudu da Mohammed Abacha, da kamfanin na DBIL ke wakilta, ya bayyana cewa, kudaden na kamfanin Mecosta, wata hada-hada ce, ta harkar mai da kuma sayar da makamashi, wanda, a gaskiya, kudaden na kamfanin Mecosta, na sata ne, da zamba.

49. Lokacin kuma da aka bude asusun ajiyar kudaden na kamfanin DBIL, ranar 3 ga watan Afrilu, sai Bagudu da Mohammed Abacha suka canja sunan asusun ajiyar kudaden, daga na kamfanin Mecosta ya zuwa na Hukumar "Doraville Properties Corporation", suka kuma zuba, afalla, dolar Amirka miliyan 137, da dubu 100, na

ganimar Asusun Sayen Bashi, daga asusun na kamfanin Mecosta, dake bankin Banque Baring Brothers, ya zuwa na kamfanin DBIL.

50. Bayan kuma rasuwar Janar Abacha, akalla, iyalan na Abacha, da kansu, sun zuba miliyoyin kudade, a cikin asusun ajiyar kudaden na kamfanin Doraville, zuwa gwamnatin Nijeriya, inda suka bar dolar Amirka dubu daya, kacal. Wannan dolar Amirkan dubu daya ta janyo wadansu kudaden daga hada-hadar sayar da Hannuwan Jarin Nijeriya, kamar haka.

51. Akalla, miliyoyin kudaden kamfanin Eagle Alliance (a madadin kamfanin Mecosta), da aka samu ta wannan almundahana, sun koma asusun ajiyar kudaden na kamfanin Mecosta, dake ANZ, a Birnin (London), inda aka suka yi ta cudanya da Asusun Kudaden Zambar Harkokin Tsaro, aka kuma yi amfani da su, wajen sayen Hannun Jarin na Nijeriya, kamar haka.

D. Sama-da-fadin Ganimar Kudaden Harkokin Tsaro da Na Sayen Bashi, ta hanyar Saye da kuma Miika Kaddarori da kuma Hannun Jarin Nijeriya.

52. Mohammed Abacha, da Bagudu, da kuma wadansu, sun zuba kudade a wannan hada-hadar, da aka bayyana, game da Sayen Hannuwan Jarin Nijeriya, (NPBs), inda aka samu ribar fiye da miliyan, da Kasar Amirka ta biya gwamnatin Nijeriya.

53. Ta kuma hanyar yin amfani da wadansu hukumomin, ciki har da kamfanonin Mecosta, da Rayville, da Standard Alliance, da kuma Doraville, Bagudu da Mohammed Abacha, sun tattara ganimar Asusun Zambar Harkokin Tsaro, da na Sayen Basussuka da sauran almundahanar cinikin NPBs da makamantan Sama-da-fadin Biyace-biyacen Kudade(PAWs), ta hanyar manyan hanyoyin hada-hadar kudade, masu daure kai, a Kasar ta Amirka. Kamar kuma yadda aka bayyana, an gano hada-hadar, da ta shafi hannun jarin Nijeriya, a cikin dukiyoyin wadanda suka aikata laifin, da sunan hukumomi biyar da aka kai kara.

i. Tarihin Hannuwan Jarin Nijeriya

54. Baitulmalin Kasar Amirka ce, ta almunci biyan hada-hadar ta NPBs, wadda dolar Amirka ta mamaye, wadda kuma ribar, (wadda aka fi sani da "ribar takarda"). An kirkiro da wani bangare na wannan shirin na Hannun Jarin ne, mai suna Bray Bond, domin taimaka wa kasashen masu tasowa, wajen tsara tazarar biyan dimbin basussukan da ake bin su, ta hannun jarurruka. A karkashin wannan shirin, Kasar Amirka ba ta dora wani ruwa, a kan takardun hannun jarin, da ake bayarwa, tamkar jingina, ga kasashen masu tasowa, kamar Nijeriya, domin su sayar, a kasashen duniya, ta hanyar harkokin kasuwanci. Ana tallafar hannun jarin, na kasashen masu tasowa, wadanda ake yi da dolar Kasar Amirka, ga kasashen duniya, ta hannun cibiyoyin kasuwancin dake zabar kasuwanni.

55. Ana kayyade darajar hannun jarin da aka bayar, bisa ga matsayin wanda ke da hannun jarin, har ya zuwa ranar da zai kosa (wadda aka sani da "ranar daraja "

kokuma "kosawa"). Har ila yau, darajar hannuwan jarin, na magana ne game da darajar hannun jarin, a "kasuwa."

56. Da farko Nijeriya ta bayar da hannun jarurrukan na shirin NPBs, a karkashin Shirin na Brady Bond, domin taimaka wa masu zuba hannuwan jarurruka, wajen sayen hannun jarin na NPBs. Har ila yau, gwamnatin Nijeriya na bayar da damar Biyace-biyacen Kudade, PAWs, wani salon zuba jarurruka da ke sayen kowane hannun jarin Nijeriya, watau NPBs. Akwai kuma wadansu sharuddan irin yadda shirin na PAWs zai biyo bayan duk wata hada-hada. Shirye-shiryen naNPs da PAWs, na iya hada-hada, a tsakaninsu, ko kuma akasin. Shirin na PAWs, na kwo ribar da ake biya har sau biyu, a shekara.

57. Bankin Citibank NA, na Birnin New York, (Citibank (New York) ne babban dillali, kuma magatakarda da kuma mai tallata jarurrukan na gwamnatin Nijeriya, dangane da sayar da hannuwan jarurrukan na NPBs da PAWs. Dangane da wannan al'amari, bankin naCitibank, na Birnin (New York) ne, ke da alhakin bayar da duk wata takardar hannun jarin, idan hukumar NBPs ta biyar, da kuma biyan duk wata hada-hadar da ta shafi biyan shirin na PAWs. A wadansu lokutta, gwamnatin Nijeriya na aikewa da kudade, zuwa bankin na Citibank, dake Birnin (New York), don bayar da kufaden biyan. Bankin na Citibank, dake Birnin New York ne, ke biyan takardun hannun jarin da ribar da aka samu, daga Kasar Amirka, da kuma dolar Kasar ta Amirka, ga cibiyoyin harkar kufaden da masu hannun jarurrukan suka zaba.

58. A lokacin da ake ta tabka wannan almundahanar, Bagudu da Mohammed Abacha, sun kwashe miliyoyin kufaden zambarsu, zuwa asusun ajiyar kudade, da sunan kamfanonin Eagle Alliance da Mecosta, na ANZ, a Birnin (London) da kusan dolar Amirka miliyan 83, zuwa asusun ajiyar kudaden kamfanin Mecosta, dake bankin Standard Bank, shi ma, dake Birnin London. An yi amfani da wadannan kufaden, wajen sayen hannun jarin NPBs, na kimanin dolar Amirka miliyan 572, a (farashin kasuwa), ciki har da dolar Amirka miliyan 490, dake ANZ, a Birnin (London),da kuma, akalla, dolar Amirka miliyan 82, dake bankin Standard Bank.

59. Daga cikin dolar Amirka miliyan 190, da aka ajiye a ANZ, na Birnin (London), akalla, akwai dolar Amirka miliyan 126 da dubu 500, da aka samo daga Asusun Zambar Harkokin Tsaro. Akwai kuma karin dolar Amirka miliyan biyar, da aka kawo daga ANZ, na birnin (London), daga kamfanin Morgan Procurement, kamfanin da Mohammed Abacha da Bagudu suka mallaka. A tsakanin wannan lokacin da kuma 1997, kamfanin na Morgan Procurement, ya samu kwangilolin gwamnati biyu, na sayen alluran magunguna, daga Hukumar Mata da Ma'aikatar Lafiyar ta Tarayya, wanda dukansu, suke karkashin Maryam Abacha, uwargidan Janar Abacha, kuma mahaifiyar Mohammed Abacha. Wannan miliyan din, wani bangare ne, na miliyoyin da aka samu daga kamfanin Morgan Procurement, domin

wadsannan ayyukan kwangiloli, wanda dolar Amirka miliyan 48, kacal aka yi amfani da ita, wajen sayen alluran magungungan.

60. Hannuwan jarin NPBs da Bagudu da Mohammed Abacha suka saya, sun samar da jari mai tsoka. Alal misali, daga watan Nuwamba, har ya zuwa watan Nuwamban na 2006, an biya jimlar, akalla, dolar Amirka miliyan, a matsayin ruwan biyarn kudaden, da Nijeriya ta biya, kuma an same su, a wajen ganimar Asusun Zambar Kudaden Harkokin Tsaro, da ka bayyana, wadanda kuma aka kwashe daga bankin Citibank, na Birnin (New York), zuwa asusun ajiyar kudaden dake da suna kamfanonin Eagle Alliance da Mecosta, dake ANZ, a Birnin (London) da kuma kamfanin Doraville, na hukumar DBIL.

ii. Hada-hadar hannuwan jarin na Nijeriya dake ANZ, a Birnin (London), da kamfanin Mecosta ya saya

61. A cikin watan Satumba, kamfanin Eagle Alliance, ya sanya hannu a Gagarumar Yarjejeniyar Tsakaita Biyan Bashi, (MDPA), da ANZ, na Birnin (London), wajen sayen hannun jarin NPBs, ta hannun shirin “yadda farashi ya kasance”, a banki. Wannan yarjejeniyar, ta bai wa kamfanin na Eagle Alliance, iznin da ya fulla sauran yarjejeniyoyi, musamman game da yarjejeniyar tsakaita sayen hannuwan jarin, tare da ANZ, na birnin (London), da kuma mallakar hannun jarin shirin NPBs, ta hanyar yin amfani da kamfanin na Eagle Alliance da kuma biya daga ANZ, na birnin (London). Bisa ga wannan yarjejeniya ta MDPA, kamfanin na Eagle Alliance, ya bayar da, akalla, kashi 30, cikin 100, na kudaden sayen hannuwan jarurruka daga kudaden da ake ajiye, da kuma biyan diyyar tunatarwar da ANZ na Birnin (London) ke yi, tare da sa hannun shirin na NBPs, a matsayin jinginar basussuka. A bisa ga sharuddan yarjejeniyar ta MDPA, an biyan kudaden ne, da dolar Kasar Amirka, ga ANZ, na Birnin (New York).

62. Duk da haka, kamfanin na Eagle Alliance, ya biya, misalin dolar Amirka miliyan 29, da dubu 800, wajen sayen hannuwan jarin shirin na NPBs, wadanda kudinsu ya kai dolar Amirka miliyan 200, (a darajar kasuwa), wanda dukan hadahadar an biya ne, ta yin amfani da kudaden da aka kai wa ANZ, na Birnin (New York) da kuma kudadenda ANZ, na Birnin (London) ya bayar.

63. Alal misali, ranar 24 ga watan Oktoba, kamfanin Eagle Alliance ya biya dolar Amirka miliyan guda, wajen sayen hannun jarin shirin NPBs, da kudinsa ya kai dolar Amirka miliyan 10(a farashin kasuwa), inda ya yi amfani da kudaden da aka kai wa ANZ, na Birnin (New York), zuwa ga ANZ, na Birnin (London), tare da biyan da ANZ, na Birnin (London) ya yi.

64. A ranar 8, ga watan Fabrairun 1996, kamfanin Mecosta ya sanya hannu, a kan irin wannan yarjejeniyar da aka yi, tsakanin MDPA da ANZ, na Birnin (London), wadda ta bayar da izni ga kamfanin na Mecosta, da ya sayi hannuwan jarin NPBs, ta yin amfani da tarin kudaden asusun ajiyar biyu, na kudaden da ANZ, na Birnin (London) ke bayarwa. Bisa kuma ga sharuddan yarjejeniyar ta MDPA, da wadda



400, daga cikin dolar amirka miliyan 490, (na darajar farashin hannun jarin) NPBs, dake a asusun ajiyar kudaden kamfanin Mecosta, dake ANZ, a Birnin (London), ya zuwa bankin Deutsche Bank AG, dake Birnin London, ta hannun DBIL, dake Jersey. Daga bisani, kamar yadda aka bayyana, an kwashe asusun Doraville, dake DBIL, na hannuwan jarin, na NPBs, masu darajar da ta kai dolar Amirk, miliyan 325, (a kasuwar fage). Bagudu ya kuma kwashe sauran hannun jarin na NPBs, da kudinsu ya kai dolar Amirk miliyan 90 (a kasuwar fage), zuwa bankin Credit Agricole Indosuez, dake Birnin London.

70. Mohammed Abacha da Bagudu, sun kammala kwashe hannuwan jarin na NPBs, daga kamfanin Mecosta, zuwa Doraville, ta wata hanya, daki-daki, gabann 20 ga watan Nuwamba, inda suka yi amfani da ANZ, na Birnin (London), da bankin Deutsche Bank AG, na Birnin London, da DBIL, dake Jersey, da kuma cibiyoyin harkar kudade na Kasar Amirk, kamar yadda aka bayyana. Asali ma, an kwashe hannun jarin na NBPs, na kudi dolar Amirk miliyan 325, (a kasuwar fage), zuwa asusun Doraville, dake DBIL.

(a) Da farko, an kwashe hannuwan jarin na NPBs, da kudinsu ya kai dolar Amirk 400(a kasuwar fage), daga asusun kamfanin Mecosta, na ANZ, a Birnin (London), zuwa asusun Doraville, dake DBIL.

(b) Daga nan, DBIL ya kwashe hannuwan jarin NPBs, ya zuwa asusun dake da suna Doraville, a bankin Deutsche AG, na Birnin London.

(c) An kuma ajiye hannuwan jarin na NPBs, dake bankin Deutsche Bank AG, na Birnin London, a matsayin jinginar bashin dolar Amirk miliyan 95, da Doraville, ya karbo daga bankin Deutsche Bank AG, na Birnin London, ta hannun hada-hadar bankunan dake Birnin New York.

(d) Shi kuma kamfanin Doraville, ya aike da bashin dolar Amirk miliyan 95, ya bi ta kamfanin Morgan Guaranty Trust Company, na Birnin New York (wanda yanzu ke amsa sunan LP. Morgan), zuwa ANZ, na Birnin (London), don biyan sauran bashin da ake bin kamfanin Mecosta, na hannuwan jari.

71. Akalla, bayan shekara daya, a cikin watan Nuwamba, Bagudu da Mohammed Abacha, sun biya bankin Deutsche Bank AG, dake Birnin London, jimlar kudade har dolar Amirk miliyan 98, (wanda ya nuna dolar miliyan 95, tare kuma da wadansu dololi miliyan uku, na hidima), don karasa biya bashin na Doraville. An yi amfani da kudaden hannun jarin NPBs, don bayar da jinginar wannan bashin bisa ga irin yadda aka gudanar da al'amurra kamar haka:

(a) An aike da dolar Amirk miliyan 25, ciki har da ganimir da aka samu ta Asusun Zambar Harkokin Tsaro, a cikin watan Nuwambar 1999, daga asusun ajiyar kudade mai lamba 223405880IUSD, dake amsa sunan dake bankin Banque SBA, na Birnin Paris, wanda ya bi ta hannun wani bankin, dake da asusu, a bankin na Deutsche Bank, dake Birnin New York, da kuma bankin na Deutsche Bank AG, dake Birnin London;



77. A cikin watan Mayun 2003, an kama Bagudu, a Birnin Houston, na Texas, bisa ga wata takardar sammacin da kotun Bailiwick ta bayar, saboda irin yadda Bagudu ya rika sanya hannu, kan yarjejeniya da Nijeriya da kuma Jersey, na mayar da karinfiye da dola miliyan daya, ga kaddarorin Doraville, zuwa ga gwamnatin Nijeriya, don musanya fitar da kudaden da ake yi a Jersey, bisa ga umurninta, da kuma mayar da shi Nijeriya, domin a gurfanar da shi gabon shari'a. Bagudu ya aike da dolar Amirka miliyan 163, da dubu 719, da 820, daga Doraville, na asusun DBIL, zuwa asusun Nijeriya. Acewar Bagudu, wannan jimlar, wani bangare ne, na rabin kaddarorinsa dake Doraville.

78. A halin yanzu, kaddarorin da aka rike, a asusun Doraville(sun tasam ma kusan dolar Amirka miliyan 287), ciki har da kudaden da suka rage, bayan da ka aike da narkakkun hannuwan jarin NPBs. An yi imanin cewa, dukan hannuwan jarin na NPBs, an sayar da su, ko kuma an kwato su, ya zuwa 2007.

iv. Aikewa da Jarurrukan NPBs daga ANZ (London) zuwa kamfanonin Blue (1) da Blue (2) da Investment Portfolios.

79. A watan Yulin 1997, Bagudu ya kafa rukunin kamfanonin Ridley Group. A watan Satumbar 1997 kuma, bisa ga umurnin naBagudu, kamfanin Indosuez Trust Services Limited, ya kafa Asusun Ridley Trust, a garin Guernsey, inda Bagudu ya kasance ke da babban hannun jari. Bisa ga Yarjejeniyar Kafa Rukunin Kamfanonin, kamfanin Ridley Trust ya zama babban mai yawan hannun jari, a rukunin kamfanonin na Ridley Group.

80. A ranar 30 ga watan Nuwambar 1998, Bagudu ya sa aka aike da jarurrukan NPBs, na dolar Amirka miliyan 90(a kasuwar fage), na jarurrukan da suka kai dolar Amirka miliyan 490, tun da farko, zuwa ANZ, na (London), ya zuwa wani asusun dake da suna Ridley Group, a bankin Credit Agricole Indosuez, na Birnin London. Don kuma kammala aikewa da jarurrukan, dole, sai da ya sake biyan basussukan da kamfanin Mecosta ya karbo daga ANZ, a Birnin (London), da wadannan hannuwan jarin.

Don ganin ya yi hakan, Bagudu ya sa, an aike da kusan dolar Amirka miliyan biyu da dubu 400, na ganimar Zambar Sayen Bashi, a ranar 24 ga watan Nuwamba, daga asusun jarin nan, mai suna Mecosta, dake bankin Credit Agricole Indosuez, na Birnin London, zuwa kamfanin Marine Midland A., na Birnin New York, zuwa ANZ, dake Birnin (New York), da kuma asusun kamfanin Mecosta, na ANZ, a Birnin (London).

82. Hannuwan jarin NPBs, na dolar Amirka miliyan 90(a kasuwar fage), sun kasance a asusun ajiyar kudaden rukunin kamfanonin Ridley Group, dake bankin Credit Agricole Indosuez, na Birnin London, har ya zuwa karshen watan Nuwamba, bayan da bankin na Credit Agricole Indosuez, dake Birnin London, ya komar da asusun rukunin na Ridley Group, zuwa kamfanin Asusun Indosuez Trust Services Limited.

83. Takardun ruwan kufaden da aka biya zuwa rukunin kamfanonin Ridley Group, dake Bankin Credit Agricole Indosuez da Asusun Indosuez Trust Services Limited, yana da nasaba da hannuwan jarin NPBs. Alal misali, a ranar 22 ga watan Nuwambar 2000, an miƙa dolar Amirka miliyan 2 da dubu 800, a cikin asusun bankin Citibank, na (New York), ya zuwa rukuncin kamfanonin Ridley Group, dake bankin Credit Agricole Indosuez, na Birnin London.

84. A ranar 21 ga watan Janairun 2005, Asusun Indosuez Trust Services Limited, ya miƙa dukan kufaden, da hannuwan jarin NPBs, da abubuwan da suka shafi biyan kufade na shirin PAWs, da suke a rukunin kamfanonin Ridley Group, da Asusun Ridley Trust, ya zuwa kamfanin J.O. Investment Management Limited, wani kamfanin dake Birnin London na Kasar Ingila.

85. Daga bisani, an narke hannuwan jarin naNPs, an kuma ci gaba da ajiye dukiyar kowace cinikin da aka yi, a kamfanin J.O. Hambro Investment Accounts. Domin kuma bankin na Citibank, na Birnin (New York) ne, wakili ko magatakarda, da kuma mai tallata hannuwan jarin, a Nijeriya, dangane da bayarwa da kuma sayar da hannun jarin na NPBs da biyan kufaden shirin PAWs, an narkar da hannuwan jarurukan ne, daki-daki, a Kasar Amirka.

86. A watan Agusta, kamfanin na J.O. Hambro Investment Management Ltd, ya miƙa duk wata dukiya ta Asusun Ridley Trust, ya zuwa asusun kamfanonin Blue Holding (1) da Blue Holding (2), da wadansu hukumomi, biyu, da aka yi wa rajista a Kasar Singapore.

(a) A ranar 20 ga watan Satumba, an miƙa kusan yuro miliyan 70, ya zuwa asusu, biyu, na kamfanin J.O. Hambro Investment Management Limited, da sunan Asusun Ridley Trust, don zuba jari a asusun kamfanonin Blue Holding (1) Pte Ltd da Holding (2) Pte Ltd, da suke jibge a kamfanin James Hambro & Partners LLP, shi ma dake Birnin London, na Kasar Ingila.

(b) Ya zuwa watan Disamba, akwai sauran hannuwan jarin da suka makale, da sunayen kamfanonin Blue Holding (1) Pte Ltd da Blue Holding (2) Pte Ltd, dake kamfanin J.O. Hambro Investment Management Limited, wadanda aka kiyasta kufadensu da suka kai Yuro miliyan shida da dubu 806, da 900, da kuma Yuro miliyan 21, da dubu 846, da 983, kowannensu; da kuma ragowar jarin dake asusun kamfanonin Blue Holding (1) Pte Ltd da Blue Holding (2) Pte Ltd, dake kamfanin James Hambro & Partners LLP, wadanda suka tasam ma Yuro miliyan 10, da dubu 293, da 343, da digo 58 da kuma na Yuro miliyan 56, da dubu 962, da 996, da digo 26, kowannensu.

v. Yadda Kamfanin Mecosta ke Sayen Hannuwan Jarurukan Nijeriya, a bankin Standard Bank.

87. Tun daga ranar 8 ga watan Agustar 1997, har ya zuwa 27 ga watan Janairun 1998, Bagudu ya sanya an kwashie dolar Amirka miliyan 83, na kufaden Asusun Zambar Harkokin Tsaro, daga asusun shi Bagudun, dake bankin Inland Bank

Nigeria, na Birnin Lagos, dake Nijeriya, ya zuwa bankin Standard Bank, a Birnin London, domin zuba su, a asusu kamfanin Mecosta. Bankin Inland Bank ne, ya kwashe wadannan kufaden ta hannun Babban Bankin CBN da bankin na Inland Bank Nigeria, da asusun kufaden kasashen waje dake bankin Citibank, na Birnin (New York). Daga bisani an sake kwashe kufaden, daga bankin Citibank, na Birnin (New York), zuwa wadansu asusun ajiyar kufaden, dake bankin Barclays Bank, na Birnin New York, ya zuwa bankin Standard Bank, dake Birnin London, inda aka hade su da kufaden dake cikin asusun.

88. Bagudu da Mohammed Abacha, sun yi amfani da wadannan kufaden, na asusun kamfanin Mecosta, dake bankin Standard Bank, wajen sayen hannuwan jari na NPBs da abubuwanda suka shafi biyan kufade na shirin PAWs, ta hanyar yin amfani da kufaden da kuma harkokin hada-hadar kufade, daga bakin Standard Bank, da hannuwan jarin NPBs, da aka bayar jingina.

vi. Kwashe Hannuwan Jarin NPBs, dake kamfanin Mecosta, daga bankin Standard Bank ya zuwa bankin Standard Alliance, dake bankin Banque SBA, na Birnin Paris, dake Kasar Faransa.

89. Da farko, bankin Standard Bank, ya kuma janye jikinsa daga harkokin saye da sayarwar. A sakamakon haka, Bagudu da Mohammed Abacha sai suka mayar da hannuwan jarin na NPBs, na kamfanin Mecosta zuwa bankin Standard Bank.

90. Saboda kuma kwashe hannuwan jarin na NPBs, sai Bagudu da Mohammed Abacha, suka kammala lamunin biyan da aka yi ma su, na hannuwan jarin da suka sayar daga hannuwan jarin na NPBs. Bayan an biyan bashin, a ranar 5, ga watan Fabrairu, sai Bagudu ya sanya aka mayar da hannuwan jarin na NPBs, na kimanin dolar Amirka miliyan 82, (a kasuwar fage) da kuma al'amurranda suka shafi harkar biyan kufade na shirin PAWs, daga asusun kamfanin Mecosta, dake bankin Standard Bank, na Birnin London, ya zuwa asusu mai lamba 223406510PUSD, da suke amsa sunan kamfanin Standard Alliance, a bankin Banque SBA.

Bugu da kari, a ranar 23 ga watan Fabrairun 1999, Bagudu ya sanya an kwashe misalin dolar Amirka miliyan 2 da dubu 500, daga asusun kamfanin Mecosta, dake bankin Standard Bank, ya zuwa asusu mai lamba 223406510PUSD, wanda ya makale, da sunayen bankunan Standard Alliance dake bankin Banque SBA. Kamfanin Credit Lyonnaise Bank, na Birnin New York ne, ya gudanar da wannan aikin.

92. Bisa ga bayanai da kuma fahimta, sauran kufaden dake asusun kamfanin na Mecosta, sun makale, a bankin Standard Bank, bayan da aka kwashe hannuwan jari na NPBs da kufade, an kai su cikin asusun ajiyar kufade, masu lambobi 100130688 da 100138409, har ila yau, da sunan kamfanin Mecosta, dake bankin Standard Bank.

93. A ranar 6, ga watan Disambar On 2006, bankin Standard Alliance, ya sayar da kwantan hannuwan jarin NPBs, a kan dolar Amirka miliyan 84, da dubu 562, da

500. Kudaden da aka samu daga wannan hada-hadar, sun shige bankin Credit Lyonnais, dake Birnin New York, aka kuma ajije su, a asusu mai lamba 223406510PUSD, wanda ke amsa sunan bankin Standard Alliance, dake bankin Banque SBA. Har ila yau, an kwashe takardun biyan ruwan daga bankin Citibank, na Birnin (New York), ya zuwa bankin Standard Alliance, na bankin Banque SBA da na kamfanin Mecosta, dake bankin Standard Bank, a wannan loacin, sa'ad da shirin sayar da jarurukan NBPs suka rike asusun ajiyar kudaden. Alal misali, bankin Standard Alliance, ya samu wata takardar biyan kudaden ruwa, ta farko, ta rabin shekara, ta dolar Amirka miliyan biyu da dubu 549, da 687, da digo 50, a tsakanin 28, ga watan Mayun 2002, da 5 ga watan Disambar 2006.

E. Kwace

i. Kwacen Biyan Kudaden da aka biya Kwangilolin gwamnatin Nijeriya

94. A lokacin wannan gwamnatin, Janar Abacha, ya mamaye gwamnatin da kuma tattalin arzikin Nijeriya, inda babu mai cewa uffan, game da harkokin soja da sauran jami'an tsaro, kazalika da bayar da ayyukan kwangilar gwamnati, da rarraba riiyoyin mai da gas, da kuma wadsansu sauran ayyukan gwamnati, masu romo. A watan Nuwamba, ya tsayar da biyan kudaden kwangilar gwamnatin Nijeriya, tare ga kamfanonin kasashen waje, ciki har da rukunin kamfanonin Dumez Group, wani kamfanin aikin injiniya, na Kasar Faransa. Kodayake, daga bisani, rukunin kamfanonin na Dumez Group, ya sake wa kansa fasali, a matsayin kamfanin dake zaune a Nijeriya, kamfanin na Dumez Nigeria Limited (Dumez), bai karbi kudadensa, na ayyukan kwangilolin da ya yi, ba, na kusan dolar Amirka miliyan 469.

95. David Umaru, lauya, kuma dan kanzagin iyalan Abacha, ya bayar da shawara ga masu kamfanin na Dumez cewa, za su iya samun wani abin masarufi, idan har suka bayar da cin hancin kashi 25, cikin 100, na kudaden, ga iyalan Abacha. Kamfanin na Dumez kuma ya yarda. Kamfanin na Dumez, ya sanya hannu, a yarjejeniyar yin hakan, da kamfanin Allied Network LTD, da Hukumar Jiragen Kasa ta Nijeriya, da shi Umaru ya zayyana, domin karbar wannan cin hancin ga iyalan Abacha. Kamfanin na Allied Network LTD, an yi rajistarsa ne, da sunayen "Mohammed Sani" da "Abba Sani," wanda ke nufin Mohammed Abacha da dan uwansa, Abba Abacha.

96. A watan Disamba, Umaru ya bude wani asusun ajiyar kudade, da sunan kamfanin na Allied Network LTD, a bankin Union Bancaire Privee (UBP), dake Birnin Geneva, na Kasar Switzerland. An yi amfani da wannan asusun ajiyar kudaden, domin zurara cin hancin da rashawa, daga fungiyar Abacha. Har ila yau, kamfanin na Dumez ya bude wani asusun ajiyar kudaden, a bankin na UBP, domin ya karbibiyan kudaden kwangilar da ya yi wa gwamnatin ta Nijeriya, muddin suna son ci gaba da aiki.

97. A tsakanin watan Agusta da 22 ga watan Mayu, babban bankin CBN, ya biya dolar Amirka miliyan 389, da 787, da 400, ga asusun kamfanin naDumez, dake bankin na UBP, na Birnin Geneva. Daga cikin wannan jimillar, an kuma biya dolar Amirka miliyan 97, da 375, da 543, ko kashi 25, cikin 100, na kufaden na kamfanin Dumez, zuwa asusun kamfanin Allied Network LTD, domin rarraba wa iyalan Abacha.

98. Daga bisani, Mohammed Abacha ya sanya kamfanin na Dumez ya biya kufadensa, da za a bai wa kamfanin na Allied Network LTD, a asusun ajiyar kudade mai lambar 38175076, dake amsa sunan "Mohammed Sani", a bankin Midland Bank, na Birnin London (wanda yanzu ake kira bankin HSBC Bank, inda aka gwamutsa dolar Amirka miliyan biyu da dubu 120, na ganimar da aka kalato daga Asusun Zambar Harkokin Tsaro, wanda tuni daga babban bankin CBN ya biya.

ii. Sama-da-Fadin Kufaden da kamfanin Dumez ya biya, da kuma kwashé ganimar zuwa asusun dake bankinsu, a bankin HSBC.

99. An biya ganimar ta kamfanin Dumez ce, a asusu mai lamba 38175076, dake bankin Midland Bank, na Birnin London, ta hannun cibiyoyin harkokin kudade na Kasar Amirka.

Kufaden kuma dake cikin asusun mai lamba 38175076, a bankin na Midland Bank, na Birnin London, an karkasa shi cikin asusun ajiyar kudade, biyu, wanda kowanne ke amsa sunan "Mohammed Sani," kamar haka:

(a) An biya dolar Amirka miliyan biyu da dubu 500, a ranar 14 ga watan Yulin 1997, sai dolar Amirka miliyan biyar, a ranar 15 ga watan Janairun 1998, da kuma dolar Amirka miliyan daya, a ranar 10 ga watan Yunin 1998, ta hannun asusun ajiyar kufaden dake bankin Chase Manhattan Bank, na Birnin New York, sai kuma a cikin wani asusun ajiyar kufaden, dake bankin Bankers Trust Company, na Birnin New York, ya zuwa asusun ajiyar kudade mai lamba 04-082-437, dake bankin Midland Bank Offshore Limited, wanda yanzu, aka sani, na da lambar asusun ajiyar kudade S-104460, a bankin HSBC Fund Administration, na (Jersey) Limited; da kuma

(b) Ranar 9, ga watan Yunin 1998, an aike da dolar Amirka miliyan daya da kuma miliyan uku, daga wani asusun bankin Marine Midland Bank, dake Birnin New York, ya zuwa asusun ajiyar kudade mai lamba 37060762, mai amsa sunan Mohammed Sani, a bankin Midland Life International Limited, wanda, yanzu, aka datse su a bankin HSBC Life, dake Turai.

#### V. DALILIN KWACE DUKIYAR

101. A kowane lokacin da aka kai karar nan, da gudanar da bincike kan sace-sacen; da juya dukiyar; da almundahanar da aka yi; da kuma kwace; kazalika da almubazzaranci, da sace-sacen, ko kuma bannata kufaden jama'a, a madadi, ko kuma domin amfanin jami'an da suka aikata wadannan laifukan, a farkashin

dokokin Nijeriya, kamar yadda aka bayyana a Dokokin Shari'ar Nijeriya, ciki har da wadanda suka wuce Dokokin na Nijeriya, na 1990, na CAP.77, da Sashe na 3, Kashi na 12 da 34, da Dokokin Nijeriya na 1963, na CAP. 89, Sashi na X, da kuma na XIX. Duk kuma an yi bayanin wadannan sharuddan dokokin, a nan.

102. Kamar yadda aka bayyana, Abacha da 'yan kanzaginsa, sun yi amfani da dukan wadannan dukiyoyin, wajen hada-hada da kudade, wanda kowane ya saba wa "cibiyoyin harkokin kudade," kamar yadda aka yi bayani, a karkashin Doka ta 31, kashi na 5312(a)(2), domin Doka ta 18, sassa na 1956 da na 1957:

- (a) Rukunin bankunan ANZ Banking Group, dake Birnin New York;
- (b) Bankin Bankers Trust Company, dake Birnin New York;
- (c) Bankin Barclays Bank, na Birnin New York;
- (d) Bankin Citibank NA, na Birnin New York;
- (e) Bankin Chase Manhattan Bank, na Birnin New York;
- (f) Bankin Chemical Bank, na Birnin New York; da AG, na Birnin New York;
- (h) Marine Midland Bank, da New York HSBC, na Kasar Amirk, NA); da kuma
- (i) Bankin Morgan Guaranty Trust Company, na Birnin New York (wanda, yanzu ake kira Bankin JP Morgan Chase).

#### HUJJAR KWACE DUKIYOYIN TA FARKO

(Dokar Kotun Kolin Amirk ta 18 U.S.C. sashe na 981(a)(1)(A)

An yi rajistar wannan Sakin layin, na sama, da kuma yin amfani da shi, kamar yadda ya dace.

104. A bisa ga Dokar Kotun Kolin Amirk ta 18 U.S.C. sashe na 981(a)(1)(A), "duk wata dukiya, a bayyane, to ta wani mutum, da aka yi amfani da ita, ko aka kokarta yin amfani da ita, wajen saba wa sassan dokokin 1956 (ko) na 1957... na (Dokar ta 18), ko wata dukiyar da aka gano daga cikin irin wadannan dukiyoyin", to Kasar Amirk na da ikon da za ta kwace ta.

105. Dokar ta Kasar Amirk, Sashi na 1957, ya yanke hukunci kan kowane mutumin da ya, "(k) bisa ga sani, ya abka, ko ya yi kokarin hulda da kudade, ta hanyar da ba ta dace ba, ya kuma samu kazamiyar ribar, a sakamakon wannan huldsar da ta saba wa doka." A "huldsar kudaden" sun hada da "ajiye su, dadauka daga banki, da canja ma su asusu, ko kuma musayarsu, ta yadda suka saba wa harkokin kasuwancin jihohi, ko na kasashen waje, ko kuma wadansu sharuddan hada-hadar kudade.. koda ta hannun cibiyoyin hulda da kudade ne." Dokar Kotun Kolin Amirk (U.S.C. sashi na 1957(f) da (1).

106. A bisa ga wannan Dokar ta Kotun Kolin Amirk, ta 18, sashe na 1957, (U.S.C. § 1957), abinda ake nufi da "wadansu harkokin da suka saba wa ka'ida", sun hada da safara da aikewa, ko kuma canja ma su gurbi, a harkokin kasuwancin tsakanin jihohi, da kas ashen waje, da suka kai dolar Amirk dubu biyar ko fiye da haka, ko kuma kudaden da aka san cewa, wanda ke da su, ya sato su ne, ko ya

sauya su ne, ko kuma ya aikata wata almundahana ne, da ta saba wa dokar kotun kolin ta Amirka.

107. A bisa ga wannan Dokar ta Kotun Kolin Amirka, ta 18, sashe na 1957, (U.S.C. § 1957), abinda ake nufi da "wadansu harkokin da suka saba wa doka" kuma, sun hada da karba, da rikewa, da boyewa da ajiyewa, ko sayarwa ko kuma bannatar" da hannuwan jari ko kudaden da darajarsu ta kai dolar Amirka dubu biyar k fiye da haka," ko alkawari ko karba" a matsayin jinginar karbar bashin kowane irin kaya... ko hannuwan jari, da darajarsu ta kai dolar Amirka dubu biyar, kofiyé da haka, wadanda suka ratsa kan iyakar jiha, ko Kasar Amirka, bayan da aka sato su, ko aka samo su, ta hanyar haram, bayan an san cewa, na sata ne, ko an samo su ta hanyar ta haram", to sun saba wa Dokar Kotun Kolin Amirka mai lamba 18, sashe na 2315,(18 U.S.C. § 2315).

108. Kamar kuma yadda aka bayyana, a sama, dukan wanda aka yi kara, game da aikata irin hakan, wanda ya kuma shafi dukiyar da ta funshi huldar kudafe, da fo'karin sama-da-fadi, ko fo'karin yin hakan, to, ya saba wa Doka ta 18, sashe na 1957, ta Kotun Kolin Amirka (18 U.S.C. § 1957), wadda ana iya kwace ta, a farkashin dokar ta 18, sashe na 981 (a)(1)(A), na Dokar Kotun Kolin Amirka, kamar haka:

(a) Dukan dukiyar dake asusun ajiyar kudafe mai lamba 80020796, da sunan kamfanin Doraville Properties Corporation, a Bankin Deutsche Bank International, Limited, dake garin Bailiwick, na Jersey, da kuma duk wata bukata da alfarma, ko wata dukiyar da aka gano, a nan;

(b) Dukan dukiyar dake cikin asusun ajiyar kudafe mai lamba S-104460, da sunan Mohammed Sani, a Bankin HSBC Fund Administration (Jersey) Limited, da kuma duk wata bukata, da alfarma, ko kuma wata dukiyar da aka gano a nan;

(c) Dukan dukiyar dake cikin asusun ajiyar kudaden dake da sunan kamfanin Standard Alliance Financial Services Limited, dake bankin Banque SBA, na Birnin Paris, da kuma dukan bukata da alfarma, ko dukiyar da aka gano, a nan;

Dukan dukiyar dake cikin asusun ajiyar kudafe mai lamba 223405880IUSD, dake da sunan kamfanin Rayville International, dake bankin Banque SBA, a Birnin Paris, da kuma duk wata bukata da alfarma, ko wata dukiyar da aka gano, a nan;

Dukan dukiyar dake cikin asusun ajiyar kudafe mai lambobi 100130688 da 100138409, da sunan kamfanin Mecosta Securities, a Bankin Standard Bank, na Birnin London, da kuma duk wata bukata da alfarma, ko dukiyar da aka gano a nan;

Dukan dukiyar dake amsa sunan kamfanin Blue Holding (1) Pte. Ltd., a madadi ko aka gano a rukunin kamfanonin Ridley Group Limited da/ko kamfanin Ridley Trust, dake a kamfanin zuba jarurruka na J.O. Hambro Investment Management Limited, da duk wata bukata da alfarma, ko wata dukiyar da aka gano a nan;

Dukan dukiyar dake amsa sunan kamfanin Blue Holding (2) Pte. Ltd., a madadi, ko aka gano a cikin rukunin kamfanonin Ridley Group Limited da/ko kamfanin

Ridley Trust, dake cikin kamfanin zuba jarurruka na J.O. Hambro Investment Management Limited, da duk wata bukata da alfarma, ko wata dukiyar da aka gano, a nan;

Dukan dukiyar dake amsa sunan kamfanin Blue Holding (1) Pte. Ltd., a madadi ko aka gano a rukunin kamfanonin Ridley Group Limited da/ko kamfanin Ridley Trust, dake cikin kamfanin zuba jarurruka na James Hambro & Partners LLP, da duk wata bukata ko alfarma ko kuma dukiyar da aka gano a nan; da kuma

Dukan dukiyar dake amsa sunan kamfanin Blue Holding (2) Pte. Ltd., a madadi ko aka gano, a cikin rukunin kamfanonin Ridley Group Limited da/ko kamfanin Ridley Trust, dake kamfanin zuba jarurruka na James Hambro & Partners LLP, da duk wata bukata da alfarma ko wata dukiyar da aka gano a nan.

#### HUJJAR KWACE DUKIYOYIN TA BIYU

##### Doka ta (18 U.S.C. § 981(a)(1)(A)

109. Sakin layi na 1 zuwa na 102, da 104 da kuma na 105, da aka yi rajista domin yin amfani da su, yadda ya kamata, a nan.

Bisa ga yin amfani da Doka ta 18 sashe na 1957, ta Kotun Kolin Amirka, (18 U.S.C. § 1957), "musamman kan saba wa dokar", an fassara ta, a Dokar ta Kotun Kolin Amirka, kamar haka U.S.C. § 1956(c)(7)(B)(iv), wadda ta hada da aikata laifukan a kasashen waje, da ta kunshi "almubazzaranci, da sata ko barnar dukiyar jama'a, domin a amfanin wani jami'in gwamnati".

Kamar yadda aka yi fassara, a sama, wadanda ake farar, sun saba wa dokar, ta hanyar yin sama-da-fadi da kudafe, kokarin yin sama-da-fadin da kudafe, wanda ya saba wa Doka ta 18, sashe na 1957, na Dokar Kotun Kolin Amirka(U.S.C. § 1957), don haka, sun yi asarar dukiyarsu, a bisa ga dokar ta (18 U.S.C. § 981(a)(1)(A), kamar haka:

(a) Dukan dukiyar dake cikin asusun ajiyar kudafe mai lamba 80020796, ta kamfanin Doraville Properties Corporation, a bankin Deutsche Bank International, Limited, dake garin Bailiwick, na Jersey, da duk wata bukata da alfarma, ko wata dukiyar da aka gano a nan;

(b) Dukan dukiyar dake cikin asusun ajiyar kudafe, da sunan kamfanin Standard Alliance Financial Services Limited, dake bankin Banque SBA, na birnin Paris, da duk wata bukata, da alfarma, ko wata dukiyar da aka gano a nan;

(c) Dukan dukiyar dake cikin asusun ajiyar kudafe mai lambobi 100130688 da 100138409, da sunan kamfanin Mecosta Securities, abankin Standard Bank, na Birnin London, da wata bukata da alfarma, ko wata dukiyar da aka gano, a nan;

(d) Dukan dukiyar dake amsa sunan kamfanin Blue Holding (1) Pte. Ltd., a madadi ko aka gano da sunan rukunin kamfanonin Ridley Group Limited da/ko kamfanin Ridley Trust, dake kamfanin zuba jarurruka na J.O. HambroInvestment Management Limited, da duk wata bukata da alfarma ko wata dukiyar da aka gano, a nan;

(e) Dukan dukiyar dake amsa sunan kamfanin Blue Holding (2) Pte. Ltd., a madadi ko aka gano, a rukunin kamfanin Ridley Group Limited da/ko kamfanin Ridley Trust, dake kamfanin zuba jarurruka na J.O. Hambro Investment Management Limited, da duk wata bukata da alfarma ko wata dukiyar da aka gano, a nan;

(f) Duk wata dukiyar dake amsa sunan kamfanin Blue Holding (1) Pte. Ltd., a madadi ko aka gano a cikin rukunin kamfanonin Ridley Group Limited da/ko kamfanin Ridley Trust, dake kamfanin zuba jarurruka na James Hambro & Partners LLP, da duk wata bukata da alfarma, ko wata dukiyar da aka gano, a nan; da kuma

(g) Duk wata dukiyar dake amsa sunan kamfanin Blue Holding (2) Pte. Ltd., a madadi ko aka gano, a cikin rukunin kamfanonin Ridley Group Limited da/ko kamfanin Ridley Trust, dake kamfanin zuba jarurruka na James Hambro & Partners LLP, da duk wata bukata da alfarma, ko wata dukiyar da aka gano, a nan.

#### HUJJAR KWACE DUKIYOYIN TA UKU

Dokar Kotun Kolin Amirka ta (18 U.S.C. § 981 (a)(1)(A), Sakin layi na 1 zuwa na 102, da na 104, da na 105 zuwa 107, duk an yi rajistarsu ne, domin yin aiki da su yadda ya kamata.

Doka ta 18, ta Dokokin Kasar Amirka, Sashi na 1956(h), ya tanadi hukunci ga dukan mutumin da aka hada baki da shi, ko ya aikata, daya daga cikin wadannan laifukan, da aka yi bayani a cikin dokar ta 18 U.S.C. § sashi na 1956 ko na 1957. Kamar kuma yadda aka bayyana, da fari, dukan wadanda aka yi karar, sun aikata hada baki, da aikata sama-da-fadī da kudafe, da kokarin yin sama-da-fadīn da kudafe, wanda ya saba wa dokar ta 18 U.S.C. § sahe na 1956(h) da na 1957, don haka su yi asarar dukiyoyin, a bisa ga dokar ta 18 U.S.C. 981(a)(1)(A) kamar haka:

(a) Dukan dukiyar dake asusun ajiyar kudafe mai lamba 80020796, da sunan kamfanin Doraville Properties Corporation, a bankin Deutsche Bank International, Limited, na garin Bailiwick, na Jersey, da duk wata bukata da alfarma, ko wata dukiyar da aka gano, a nan;

(b) Dukan dukiyar dake asusun ajiyar kudafe mai lamba 04460, da sunan Mohammed Sani, abankin HSBC Fund Administration (Jersey) Limited, da duk wata bukata da alfarma, ko wata dukiyar da aka gano, a nan;

(c) Duk wata dokar dake asusun ajiyar kudafe mai lamba 223405880IUSD, da sunan kamfanin Rayville International at Banque SBA, a birnin Paris, da duk wata bukata da alfarma, ko wata dukiyar da aka gano, a nan;

(d) Duk wata dukiyar dake asusun ajiyar kudafe mai lamba OPUSD, da sunan kamfanin Standard Alliance Financial Services Limited, a bankin Banque SBA, na Birnin Paris, da duk wata bukata da alfarma ko wata dukiyar da aka gano, a nan;

(e) Duk wata dukiyar dake asusun ajiyar kudafe mai lambobi 100130688 da 100138409, da sunan kamfanin Mecosta Securities, a bankin Standard Bank, na

Birnin London, da duka wata bukata da alfarma, ko wata dukiyar da aka gano, a nan;

(f) Duk wata dukiyar dake amsa sunan kamfanin Blue Holding (1) Pte. Ltd., a madadi ko aka gano, a cikin rukunin kamfanonin Ridley Group Limited da/ko kamfanin Ridley Trust, dake kamfanin zuba jarurruka na J.O. Hambro Investment Management Limited, da duk wata bukata da alfarma ko wata dukiyar da aka gano, a nan;

(g) Duk wata dukiyar dake amsa sunan kamfanin Blue Holding (2) Pte. Ltd., a madadi ko aka gano, a rukunin kamfanonin Ridley Group Limited da/ko kamfanin Ridley Trust, dake kamfanin zuba jarurruka na J.O. Hambro Investment Management Limited, da duk wata bukata da alfarma, ko wata dukiyar da aka gano, a nan;

(h) Duk wata dukiyar dake amsa sunan kamfanin Blue Holding (1) Pte. Ltd., a madadi ko aka gano a rukunin kamfanonin Ridley Group Limited da/ko kamfanin Ridley Trust, dake kamfanin zuba jarurruka na James Hambro & Partners LLP, da dukan bukata da alfarma ko wata dukiyar da aka gano, a nan; da kuma

(i) Duk wata dukiyar dake amsa sunan kamfanin Blue Holding (2) Pte. Ltd., a madadi, ko aka gano a rukunin kamfanonin Ridley Group Limited da/ko kamfanin Ridley Trust, dake kamfanin zuba jarurruka na James Hambro & Partners LLP, da duk wata bukata da alfarma ko wata dukiyar da aka gano, a nan.

#### HUJJAR KWACE DUKIYOYIN TA HUDU

Doka ta (18 U.S.C. § 981(a)(1)(A) Sakin layi na 1 zuwa 102, da na 104, da na 105 zuwa 107, wanda aka yi wa rajista, domin yin amfani da shi, yadda ya kamata.

Kamar yadda aka bayyana, da farko, wadanda ake karar, dangane da wadannan dukiyoyin, sun aikata laifin sama-da-fadi da kudafe, da kokarin yin sama-da-fadin da kudafe, wanda ya saba wa dokar ta 18 U.S.C. § sashe na 1956(h) da kuma na 1957, abinda ya sa suka yi asarar dukiyoyinsu, bisa ga dokar ta Kotun Kolin Amirk, ta U.S.C. § 981(a)(1)(A)kamar haka:

(a) Kamfanin Doraville Properties Corporation, wanda aka yi wa rajista, a Tsibirin British Virgin Islands, tare da dukan dukiyoyinsa da aka gano kamar haka, a nan;

(b) Kamfanin Mecosta Securities, Inc., wanda aka yi wa rajista a Tsibirin British Virgin Islands, tare da dukan dukiyoyinsa da kaddarorinsa, da aka gano kamar haka, a nan;

(c) Kamfanin Rayville International, SA, wanda aka yi wa rajista, a Tsibirin British Virgin Islands, tare da dukan dukiyoyinsa da kaddarorinsa, da aka gano, kamar haka, a nan;

(d) Kamfanin Ridley Group Limited, wanda aka yi wa rajista, a Tsibirin British Virgin Islands, tare da dukan dukiyoyinsa da kaddarorinsa, kamar yadda aka gano, a nan; da kuma

(e) Kamfanin Standard Alliance Financial Services Limited, wanda aka yi wa rajista, a Tsibirin British Virgin Islands, tare da dukan dukiyoyinsa da kaddarorinsa, kamar yadda aka gano, a nan.

#### HUJJAR KWACE DUKIYOYIN TA BIYAR

Doka ta (18 U.S.C. § 981(a)(1)(A) Sakin layi na 1 zuwa 102, da na 104 da kuma na 105 wadanda aka yi rajistarsu, domin yin amfani da su, yadda ya kamata, kamar haka.

Bisa ga yin amfani da dokar ta 18 U.S.C. § 1957, "musamman kan aikata laifi" an yi bayaninsa, a Dokar Kotun Kolin Amirka (U.S.C. § sashe na 1956(c)(7)(B)(ii), wadda ta funshi aikata laifin a kasashen waje, dangane da yin kwace. Kamar kuma yadda aka yi bayani, da farko, wadanda ake karar game da wadsannan dukiyoyin da suka shafi sama-da-fadi da kudafe, da kokarin yin sama-da-fadin da kudafe, sun saba wa dokar ta 18 U.S.C. § sashe na 1957, wanda ya sa suka yi asasar dukiyoyinsu, a bisa ga hukuncin dokar ta 18 U.S.C. § 981(a)(1)(A) kamar haka:

(a) Dukan dukiyoyin dake asusun ajiyar kudafe mai amsa sunan Mohammed Sani, a bankin HSBC Bank da duk wata bukata da alfarma, ko wata dukiyar da aka gano, a nan;

(b) Duk wata dukiyar dake asusun ajiyar kudafe mai lamba S-104460, da sunan Mohammed Sani, a bankin HSBC Fund Administration (Jersey) Limited, da dukan wata bukata da alfarma, ko wata dukiyar da aka gano, a nan; da kuma

(c) Duk wata dukiyar dake bankin HSBC Life (Europe), wanda aka sani da asusun ajiyar kudafe, mai lamba 37060762, a da, da suna Mohammed Sani, dake bankin Midland Life International Limited, da dukan wata bukata da alfarma, da kuma dukan dukiyar da aka gano, a nan.

#### ROKO YIN HUKUNCI

SABODA HAKA, mai kara na rokon da a yanke hukuncin da zai gamsar da shi, game da dukiyoyin wanda aka yi kara; wadanda bisa ga doka, a lura da dukan bangarorin, na da su bayyana, su kuma nuna dalilan da za sanya doka ba za ta kwace dukiyoyin ba; kuma wanda aka kai karar ya damka wa Kasar Amirka wadsannan dukiyoyi, a a kuma ajiye ta a hannunta, domin bai wa mai ita, kamar yadda doka ta tanada; kuma a biya diyya ga wanda ya kai karar dangane da wannan shari'a; da kuma duk wani saukin da kotu ta ga ya dace.

Ina Mai Biyayya ga Gabatarwa,

JAIKUMAR RAMASWAMY,

BABBAN JAMI'IN SASHEN DAKE DA HAKKIN KWACE DUKIYOYI DA KUDADEN DA AKA YI SAMA-DA-FADI DA SU

A: /s/ *Elizabeth A.*

DANIEL H. CLAMAN

Mataimakin Mukaddashin Babban Jami'i

ELIZABETH A. ALOI

Alkalin da ta yi Shari'ar,  
Sashen Dake da Hakkın Kwace Duniyoyi da Kudaden da aka yi Sama-da-fadı da su,  
Sashen Laifuka na Ma'aikatar Shari'ar Kasar Amirka,  
Lamba 1400, Titin New York Avenue, NW, hawa na 10,  
Birnin Washington, DC 20530,  
Wayar Tarho: (202) 514-1263,  
Wayar Tangaraho: (202)514-5522,  
Lauyoyin Mai Kara  
**KASAR AMIRKA**

### TANTANCEWA

Ni, Debra LaPrevotte, nice Jami'ar Kula ta Musamman, ta Ofishin Bincike na Tarayya, (FBI), kuma jami'ar da aka damka wa alhakin bin diddiñin wannan shari'ar.

Na karanta dukan abinda ke gudana, daga Cikakken Kukan da aka yi, na Kwace Dukiyoyin, *kamar yadda ya kamata*, kuma dukan jawaban dake nan, gaskiya ne, a bisa ga sanina da imanin da na yi, kuma na yi amfani da masaniyata, game da tantance wannan Kuka na Kwace Duniyoyin, *yadda ya kamata*, kamar haka:

(a) Bayanan da na ji, da kuma wadanda jami'an Ofishin FBI da sauran jami'an tsaro, da suka gudanar da bincike game da wani Janar a Nijeriya, da Ibrahim Abacha, da Mohammed Abubabar Bagudu da kuma sauran mutanen da aka samu da aikata laifukan sama-da-fadın da suka shafi Jumhuriyar Tarayyar Nijeriya da sauransu;

(b) Bincikar da na yi wa ganawa da kuma bayanan shaidu, dabam daban, da suka gabata, da kuma masaniyata game da sauran bayanai lokacin irin wannan ganawar, da ta danganci bincike kan Janar Sani, da Ibrahim, da Mohammed Abubakar Bagudu da sauran mutanen da aka samu dumu-dumu, ga aikata sama-da-fadın da ya shafi Jumhuriyar Tarayyar Nijeriya; da kuma

(c) Masaniyata game da binciken cin hanci da rashawa, a kasashen waje, da laifin sama-da-fadı da kuma binciken almubazzarancı, da kuma kwarewar sauran jami'an tsaro, dangane da binciken cin hanci da rashawa, a kasashen waje, da aikata laifin sama-da-fadı da kuma bincike game da almubazzarancı.

Na zartar da hukunci, kamar yadda Dokar Kotun Kolin Amirka ta 28, sashe na 1746, (28 U.S.C. § 1746), ya tanada, cewa gaskiya ce kuma daidai ne.

A tabbatar da hakan a ranar 15 ga watan Nuwamba,

### Sa Hannun:

Debra LaPrevotte

Jami'a ta Musamman Mai Kula da

## Ofishin Bincike na Tarayya

AN HADA DA: WADANSU SASSA NA DOKOKIN NIJERIYA game da hukunta laifuka, a Sashi na CAP. 773 na *Aikata Laifukan da suka Saba wa Dokoki da Shari'ar Hukumar Gwamnati a Sashen Hukuncin Wulakanta Darajar Mukami*.

98. (1) Dukan jami'in gwamnatin da ya tambayi cin hanci ko rashawa, ya karba, ko ya karbi wata dukiya ko ya amfana da wani abu, domin kansa ko wani mutumin; ko ya amince da ya kokarta cin hanci ko karbar rashawa, ko ya samu wata dukiya ko ya amfana da duk wani abu, domin kansa ko wani mutum, bisa ga aikata haka, (kamar yadda aka bayyana a sashe na (a);

(i) duk wani abinda aka aikata ko aka cire, ko wata alfarma, ko rashinta, da aka nuna wa wani mutum, ko shi kansa, wajen gudanar da aikinsa, da harkoki ko huldsar wata ma'aikatar gwamnati, da wata hukuma ko sauran fungiyoyi da cibiyoyin dake farkashin hukuma, ko;

(ii) dukan abinda aka aikata, daga bisani, ko a aka cire, ko wata alfarma korashinta, da aka nuna wa wani mutum, ko shi kansa, wajen gudanar da aikinsa, ko wata dangantakar da ta jibinci haka, to, an aikata laifin cin amanar kasa, na cin hanci da rashawa, wanda hukuncinsa daurin shekaru bakwai ne.

\* \* \*

98A. Kowane mahalukin da ya:-

(a) bayar da cin hanci da rashawa, tabbatarwa ko karbar wata dukiya, da kowace irin alfarma, da ta danganci ofishin gwamnati (kamar yadda aka bayyana, a sashe na 98D) ko kuma, a kan kowane mutum ne; ko kuma

(b) ya bayar ko ya yi alkawarin bayar da cin hanci ko rashawa, ko kokari, ko ma karbar kowane irin abu, dangane da ofishin gwamnati, ko domin wani mutum, saboda gudanar da wani al'amari, ko cirewa, ko alfama ko rashinta, a bangaren aikin gwamnati, kamar yadda aka bayyana a sashe na 98(l)(i) or (ii), to, an aikata laifin cin amanar kasa, wanda hukuncinsa daurin shekaru bakwai ne.

Dukan mutumin da ya:-

(a) tambayi a ba shi cin hanci, ko rashawa, ko ya karbi wata dukiya, don amfanin kansa ko wani mutum; ko

(b) ya amince da ya karbi cin hancin ko rashawa, na kowace irin dukiya, ko domin amfanin kansa, ko na wani mutum, bisa ga gudanar da wani aiki;

(i) ko dukan wani abinda aka aiwatar ko aka cire, ko wata alfarma ko rashinta, da aka nuna, wajen gudanar da aikin gwamnati (kamar yadda aka bayyana, a sashe, dangane da gudanar da aikinsa na gwamnati, kowanda ya jibinci al'amarin dake da alaka da ayyuka, ko harkoki ko kasuwancin wani sashe, ko wata hukuma ta gwamnati, da aka yi bayani, a sashe na 98(l)(i) ko (ii), to, ya aikata laifin cin amanar kasa, bisa ga cin hanci da rashawa, a ofishin, ko hukumar dake gudanar da ayyukan jama'a; ko

(ii) dukan abinda aka aiwatar ko aka cire, ko wata alfarma ko rashinta, da wani ma'aikacin gwamnati zai aiwatar kan wani mutum, ko dangane da dukan wani al'amarin, mai kamar haka, da aka bayyana, to, ya aikata laifin cin amanar kasa, wanda hukucinsa daurin shekaru bakwai ne.

\*\*\*

98D. A sashen na 98 ya zuwa 98B, "ma'aikacin gwamnati" ana nufin dukan mutumin da aka dauka aikin gwamnati (wanda ya funshi ma'anar da aka bayyana, a sashe na 1(1)) 99. (Kwace) Dukan mutumin da, aka dauka aikin gwamnati, wanda ya karba ko ya amince da karba, daga kowane mutum, bisa ga gudanar da aikinsa, wata dukiyar da ta wuce albashin da aunakar da ake biyansa, ko wani alkawari na irin wannan kyautar, to, ya aikata laifin cin amanar kasa, wadda hukuncinsa shine daurin shekaru uku.

\* \* \*

### *Laifukan da suka danganci Dukiya da Kwangiloli*

Sashen Irin Wadannan Laifukan

Dukan wani abinda ba shi da rai, wanda kuma dukiyar wani mutum ce, da kuma wadda za a iya gusarwa, to, ana iya satarsa.

(1) Mutumin da ya ci hancin dukan abinda za a iya sata, ko ya ci hancin abinda ya mallake ya zuwa na sa, ko ya yi amfani da dukan wani abinda wani zai iya sata, to, ana iya cewa, ya saci wannan abu.

(2) Mutumin da ya dauka, ko ya mallake abinda aka sato, to, ya aikata cin hanci da rashawa, idan har ya aika da wani abinda ya yi kama da haka:-

(a) cikakken nufin hana wa wani mutum mallakar wani abinsa;

(b) cikakkenn nufin hana wa kowane mutum, dake da wata dukiya, ta musamman, daga cikin irin wannan dukiyar;

(c) cikakken nufin yin amfani da wani abu, a matsayin alkawari ko jingina;

(d) cikakken nufin barin wani abu, bisa ga sharadin maido da shi, kamar yadda wanda ya dauka ko ya mallake shi, ba zai iya koma da shi ba;

(e) cikakken nufin gudanar da duk wata hulifar da ba a za iya cika alkawari ba, bisa ga sharadin da aka dauka ko aka mallaka;

(f) dangane da kudade kuwa, dukan cikakken nufin yin amfani, bisa ga amincewar wani mutumin da ya dauka, ko ya mallaka su, kodayake, mai yiwuwa, ya fudurta yin haka, daga baya, na biyan mai su.

Abinda ake nunfi da "dukiya ta musamman" ita ce, abinda ya funshi dukan wani harajin da ya shafi abinda ake magana, da kuma duk wata damar da ta taso, ko ta danganci mallaka wannan abin, da ake magana akai, ya-Allah mai ita ce, ko wani mutumin da zai amfana daga gare ta.

(3) Daukar da ma mallakar na iya zama cin hanci, kodayake an gudanar da ita, ba tare da wani sirri ba, ko kokarta sirranta ta.

(4) Dangane da al'amarin mallaka kuwa, babu wata hujjar ko a dauki abinda aka mallaka ne, da nufin mallake shi, ko kuma a lokacin mallakar yana a hannun mutumin da ya mallake shi. Har ila yau, babu wata hujjar da wani zai mallaki wata dukiya, dole, ya kasance yana da ikon mai gabatar da karar yanke hukunci kanta, ko an ba shi iznin da ya yanke hukunci kan duniyar.

\* \* \*

390. dukan mutumin da ya saci wani abinda za a iya sata, to, ya ci amanar kasa, kuma ya aikata laifi, har idan ba a tanadi wani hukunci ba, to, za a daure shi tsawon shekaru uku.

*Hukuncin Laifuka na Musamman*

\* \* \*

(5) Inda wanda ya aikata laifi ma'aikacin gwamnati ne, kuma abinda aka sata mallakar kasa ne, ko ya biyo ta hannun wanda ya aikata laifin, bisa ga aikinsa, to, ya cancanci hukuncin daurin shekaru bakwai.

Dokokin Nijeriya Sashen CAP. 89 (1987) Sashe na X –Laifukan da Suka Shafi Ma'aikatan Gwamnati

Dukan ma'aikacin gwamnatin da ya kasance ya, ko yake da niyyar karbar ko amincewa da ya karba ko fo'karin karbar cin hanci ko rashawa, daga wani mutum, ko wani, ta kowane fannin da ba albashinsa ba ne, bisa ga niyyar

(a) yi ko fudurta gudanar da wani aikin gwamnati; ko

(b) nunawa ko fudurta nunawa, bisa ga aiwatar da aikin gwamnati, na yin alfarma ko rashin yenta ga kowane mutum; ko

(c) gwadawa ko fo'karin gwada yin wata hidima ko rashinta, ga kowane mutum, a kowace ma'aikata, ko aikin gwamnati, ko ma tare da wani ma'aikaci, iri haka, to zai

(d) kasance a gidan sarka na wani lokacin da, zai iya wuce shekaru bakwai, ko tara ko kuma duka.

Dukan wanda ya karba, ko ya amince da ya karbako ya fo'karta karbar wani cin hanci, ko toshiyar baki, daga wani mutum, domin kansa ko wani, ta kowane fanni, da nufi ne, ko domin wata kyautar da za ta tabbatar da cin hanci da rashawa, ko wata kazamiyar hanya ga jama'a.

(a) yi ko fudurta gudanar da wani aikin gwamnati; ko

(b) wajen gudanar da wani aikin gwamnati, inda ma'aikaci ya nuna son kai, ko rashinsa ga kowane mutum; ko

(c) aiwatarwa, ko fo'karin aiwatar da wani aiki, ko rashin yinsa, ga kowane mutum, a wata ma'aikata ko wani ma'aikaci, irin haka, ya cancanci hukuncin dauri, na wani lokacin da, mai yiwuwa, ba zai wuce shekaru uku ba, ko tara ko kuma duka.

Dukan wanda yake ma'aikacin gwamnati ne, da ya aikata laifi, a wannan sashen, ko ya taimaka wajen aikatawa, to, yana da daurin wani wa'adin da, mai yiwuwa ba zai wuce shekaru uku ba, ko tara ko kuma duka.

\* \* \*

### Sashe Na XIX –Laifuka Kan Dukiyoyi

#### *Sata*

286. Dukan wanda ya kudurta bin hanyar rashin gaskiya, kan dukan wata dukiyar da za a iya gusarwa, daga hannun wani mutum, ba tare da amincewarsa ba, ko gusar da wannan dukiyar, da nufin dauke ta, to, an aikata laifin sata.

287. Dukan wanda ya aikata sata, zai iya samun hukuncin daurin da wa'adinsa ba zai wuce shekaru biyar ba, ko tara, ko kuma duka.

\*\*\*

#### *Laifi*

308. Dukan wanda ba bisa gaskiya ba, ya almubazzarantar ko ya mallake yin amfani da wata dukiyar da za a iya gusarwa, to, ya aikata laifin almubazzaranci.

309. Dukan wanda ya aikata laifin sata, zai samu daurin da wa'adinsa ba zai wuce na shekaru biyu ba, ko tara, ko kuma duka.

\*\*\*

#### *Zamba Cikin Aminci*

Dukan wani mahalukin da aka damka wa wata kaddara, ta kowane fanni, ko da wata manufa, ko ya almubazzarantar da ita, ba bisa ka'ida ba, ko ya mallaka don yin amfanin kansa da ita, ko ya sarrafa wannan dukiyar, ta hanyar da doka ba ta amince ba, to, ya kamata a kore shi, ko a hukunta shi, domin ya dandana zamba cikin aminci, ko da saninsa, ya raunata wani mutum, ko kuma ya aikata zamba cikin aminci.

312. Dukan wanda ya aikata sata, za a hukunta shi, na tsawon daurin da, mai yiwuwa, ba zai wuce shekaru bakwai ba, ko tara, ko kuma duka.

\*\*\*

#### *Karbar Kayan Sata*

Dukan wata dukiyar da aka mallaka ta hanyar sata, ko kwace, ko fashi, wadda kuma aka keta doka wajen almubazzarantar da ita, to, an aikata laifin zamba cikin aminci, ko a ce kayan sata ne, koda an gusar da ita, ko an almubazzantara da ita, bisa ga cin amana, to, an aikata laifi, a jihohin Arewa, ko wani wuri.

Dukan wanda ya nuna rashin gaskiyar karba, ko rike duk wata dukiyar sata, bisa ga sani, ko wani dalilin gasgata cewa kayan sata ne, to, za a hukunta shi da daurin wa'adin da, mai yiwuwa ba zai wuce shekaru 14 ba, ko tara, ko duka.

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